KOUKAMMA MUNICIPALITY

FINAL BUDGET

2011/2012 2012/2013 and 2013/2014

Tarrif Structure & Guidelines of National Treasury







1. INTRODUCTION

The draft budget for Koukamma Municipality for the MTREF period 2011/2012 to 2013/2014 needs to be tabled.

The council needs to note the tabling of the draft budget, and sketch the process that needs to follow.

2. BACKGROUND

The draft budget is tabled in the prescribed format.

3. APPLICABLE LEGISLATION AND POLICY

MFMA

CHAPTER 4

MUNICIPAL BUDGETS
Appropriation of funds for expenditure

15. A municipality may, except where otherwise provided in this Act, incur expenditure only—
(a) in terms of an approved budget; and
(b) within the limits of the amounts appropriated for the different votes in an approved budget.

Annual budgets
16. (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
(3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.

MFMA Circular No. 55
Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2011/12 MTREF

Headline inflation forecasts

Municipalities must take the following inflation forecasts into consideration when preparing their budgets for 2011/12 and MTREF.

Fiscal year	**2009/10 Actual**	**2010/11 Estimate**	**2011/12 Forecast**	**2012/13**	**2013/14**
Actual Estimate Forecast					
Headline CPI Inflation	6.3%	4.2%	4.8%	5.3%	5.5%

Source: Budget Review 2011

Revising rates, tariffs and other charges

When municipalities and municipal entities revise their rates, tariffs and other charges for their 2011/12 budgets and MTREF, they need to take into account the labour (i.e. the wage agreements with unions) and other input costs of services provided by the municipality or entity, the need to ensure financial sustainability, local economic conditions and the affordability of services, taking into consideration the municipality's indigent policy.

Municipalities should also take account of relevant policy developments in the different sectors.

Municipalities must also explore imaginative ways of structuring the tariffs for utility services to encourage more efficient use of these services and to generate the resources required to fund the maintenance, renewal and expansion of the infrastructure required to provide the services.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as practically possible. For this reason National Treasury continues to require that municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.

3.1 Eskom bulk tariff increases

The ESKOM price of Bulk Electricity will increase by 26.71%. The NERSA guideline increase is set at 20.38%.

3.2 Water tariffs must be cost-reflective

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants and water networks, and the cost of new infrastructure;
- Water tariffs are structured to protect basic levels of service; and
- Water tariffs are designed to encourage efficient and sustainable consumption (e.g. through increasing block tariffs).

If a municipality's water tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. However, all municipalities should aim to have appropriately structured, cost-reflective water tariffs in place by 2014.

4. DISCUSSION – Preparation and other detail.

Expected expenditure.

The council is aware that during the past year it has been very difficult to fund maintain the budgeted expenditure within the confines set by the budget.

Over-expenditure has resulted within the various votes as the normal travelling and operational tasks were incurred. These over expenditures were made good by the windfall in respect of the VAT recovery. The expected VAT recovery for 2011-12 amounts to R1.96 million compared to R11.16 million for 2010-11.

The problem areas are the following:

1 Poor payment rate by the consumers.

As a result of the poor payment rate experienced at present (30%), provision was made for R10 million bad debts relating to the current account. (Accruals in respect of the budgeted year).

The provision of R10 million is based on a payment rate of 36%. Steps to be taken in the improvement of debtor control, is expected to result in the improved payment rate of 36%.

2 Provision for Indigent Support.

The budget makes provision that the indigent benefits be increased to the actual demand. The number of indigents budgeted for is 2 500 households. (40% of all consumers)

It is expected that this number will not be exceeded.

BUDGET SUBMITTED

The budget tabled reflects a deficit of R9.95 million.

The major contributor to the deficit is the provision of R10.5 million in respect of unpaid current levies. (Monthly current accounts).

5. DISCUSSION – HIGH LEVEL REPORTING

Table 1: Assumptions municipality

	Year 1	Year 2	Year 3
Rates	6.00%	7.25%	6.00%
Water	6.00%	7.25%	6.00%
Sewerage	6.00%	7.25%	6.00%
Refuse	6.00%	7.25%	6.00%
Rent	6.00%	7.25%	6.00%
Electricity	20.38%	27.00%	29.00%
Other Income			
Fines	6.00%	7.25%	6.00%
Other - Increase in Revenue Tariffs	6.00%	7.25%	6.00%
Fire	6.00%	7.25%	6.00%
Rentals	6.00%	7.25%	6.00%
Other - Increase in Tariffs linked to Administration	6.00%	0.00%	6.00%
Salaries			
Salaries	9.00%	11.00%	11.00%
Workmen's Compensation	1.00%	1.00%	1.00%
3rd Parties	9.00%	11.00%	11.00%
Medical Aid	12.00%	7.25%	6.00%
Councilors	9.00%	11.00%	11.00%
Other Expenditure	8.00%	7.25%	6.00%
Maintenance	7.00%	7.25%	6.00%
ESKOM	26.71%	28.00%	28.00%

Grants included in the Budget in Terms of the 2011 DORA Bill.

The following table reflects grants to be received in 2011/2012 to 2013/2014 in terms of the DORA report published after the 2011 National Budget speech delivered by the Minister of Finance.

KOUKAMMA - TOTAL OF ALL VOTES	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3
MAIN (CONSOLIDATED VOTE)	2010/2011	[(5-4)/2]*1	2010/2011	2011/2012	2012/2013	2013/2014
GOVERNMENT GRANTS & SUBSIDIES: CONDITIONAL	**123,781,987**	**-66%**	**74,339,900**	**42,282,354**	**27,813,810**	**29,266,882**
CARRY OVER - MIG	0	0%	44,350,000	5,740,000	0	0
CARRY OVER - FMG	0	0%	1,341,500	1,204,700	0	0
CARRY OVER - MSIG	0	0%	369,400	100,000	0	0
CARRY OVER - CDM	0	0%	1,292,800	1,292,791	0	0
CARRY OVER - Province	0	0%	0	2,000,000	0	0
CARRY OVER - DWAF	0	0%	525,800	525,863	0	0
NATIONAL: F M G	3,000,000	-58%	3,000,000	1,250,000	1,500,000	1,500,000
NATIONAL: M I G	10,752,000	36%	10,751,900	14,643,000	17,645,950	18,576,950
PROVINCIAL: DEAT	0	0%	0	7,400,000	0	0
PROVINCIAL: DPLG	920,000	-100%	2,939,600	0	0	0
GRANT: Public Works	92,000	7874%	92,000	7,336,000	7,867,860	8,339,932
LOCAL: CACADU DISTRICT MUNICIPALITY	772,400	-100%	1,173,800	0	0	0
GRANT: SETA SKILLS DEVELOPMENT	62,164	-100%	0	0	0	0
GRANT: M S I G	750,000	5%	750,000	790,000	800,000	850,000
HOUSING SCCA & RECTIFICATION	107,433,423	-100%	7,753,100	0	0	0

Table : 2011 to 2014 Grant Allocations in terms of 2011 DORA

Equitable Share Allocation

GOVERNMENT GRANTS & SUBSIDIES: UNCONDITIONAL	**22,754,001**	**14%**	**22,753,800**	**25,912,000**	**28,642,000**	**30,511,000**
GRANT: EQUITABLE SHARE	22,754,001	14%	22,753,800	25,912,000	28,642,000	30,511,000

The distribution of the equitable share is as follows:

Equitable Share	**2011/12**	**2012/13**	**2013/14**
Equitable Share	25,136,000	27,824,000	29,646,000
Councilor Remuneration	774,000	818,000	865,000
	25,910,000	28,642,000	30,511,000
TOTAL Equitable Share	25,910,000	28,642,000	30,511,000

Equitable Share	2011/12	2012/13	2013/14
TOTAL ALLOCATED	**25,912,000**	**28,642,000**	**30,511,000**
Only iro Salaries Councilors	774,000	818,000	865,000
OFFICE OF THE MUNICIPAL MANAGER	1,508,000	1,669,000	1,779,000
MANAGER: CORPORATE SERVICES	1,257,000	1,391,000	1,482,000
MANAGER: FINANCIAL SERVICES	2,765,000	3,061,000	3,262,000
HUMAN RESOURCE MANAGEMENT	1,005,000	1,113,000	1,186,000
INTEGRATED DEVELOPMENT PLAN	754,000	835,000	889,000
LOCAL ECONOMIC DEVELOPMENT	1,257,000	1,391,000	1,482,000
MANAGER: COMMUNITY SERVICES	1,257,000	1,391,000	1,482,000
LIBRARY SERVICES	1,257,000	1,391,000	1,482,000
HOUSING SERVICE	503,000	556,000	593,000
FIRE AND RESCUE SERVICES	1,760,000	1,948,000	2,075,000
DISASTER MANAGEMENT	754,000	835,000	889,000
PARKS & OPEN SPACES	1,760,000	1,948,000	2,075,000
REFUSE REM & WASTE MANAGEMENT	754,000	835,000	889,000
SEWERAGE & SANITATION SERVICE	2,011,000	2,226,000	2,372,000
ROADS	2,011,000	2,226,000	2,372,000
WATER DISTRIBUTION SERVICE	2,011,000	2,226,000	2,372,000
ELECTRICITY SERVICE	2,514,000	2,782,000	2,965,000
INDIGENT SPLIT	**5,290,000**	**6,469,000**	**7,958,000**
Rates	1,216,700	1,487,870	1,830,340
Water	1,216,700	1,487,870	1,830,340
Sewerage	740,600	905,660	1,114,120
Refuse	317,400	388,140	477,480
Electricity	1,798,600	2,199,460	2,705,720

DISCUSSION OF BUDGET

The detail of the budget is as set out in the Line Items which is a summary of the various Cost Centres.

The templates as discussed further summarises the information as set out in the Line Items and the cost centres.

The following budget templates will be discussed:

Name of Template	Details in template	Page Number in attached budget
Table A1	Budget Summary	1
Table A3	Financial performance by VOTE	2
Table A4	Budgeted Financial Performance	3
Table A5	Budgeted Capital expenditure by Vote	4
Table A6	Budgeted Financial Position	5
Table A7	Budgeted Cash Flows	6
Table A9	Cash-Backed reserves	7-8
Table SA26	Budgeted monthly revenue and expenditure per Standard Vote	28

TABLE A1 – Summary of Budget

This table is a summary of all the tables that will be discussed in the following discussions.

EC109 Kou-Kamma - Table A1 Budget Summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue &		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Financial Performance										
Property rates	–	–	7,020	8,592	7,341	7,341	–	7,624	7,994	8,221
Service charges	–	–	14,401	11,799	13,337	13,337	–	14,430	14,864	14,908
Investment revenue	–	–	3,993	76	2,321	2,321	–	74	79	84
Transfers recognised - operational	–	–	18,224	22,754	22,754	22,754	–	25,912	28,642	30,511
Other own revenue	–	–	1,300	17,339	10,289	10,289	–	4,361	4,677	4,958
Total Revenue (excluding capital transfers and contributions)	–	–	44,938	60,559	56,042	56,042	–	52,401	56,256	58,681
Employee costs	–	–	19,529	27,919	32,373	32,373	–	30,630	32,851	34,822
Remuneration of councillors	–	–	1,793	2,370	3,418	3,418	–	2,521	2,703	2,866
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	1,594	1,594	–	1,689	1,812	1,921
Materials and bulk purchases	–	2,025	2,778	3,055	3,327	539	–	3,123	3,402	3,650
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	–	–	13,144	27,603	23,011	23,011	–	24,391	26,160	27,729
Total Expenditure	–	2,025	37,243	60,946	63,722	60,935	–	62,354	66,928	70,987
Surplus/(Deficit)	–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Transfers recognised - capital	–	(21,724)	(114,376)	(12,016)	(55,663)	(55,663)	–	(20,245)	(17,551)	(18,520)
Contributions recognised - capital & contributed a	–	21,724	114,376	12,016	55,663	55,663	–	20,245	17,551	18,520
Surplus/(Deficit) after capital transfers & contributions	–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Capital expenditure & funds sources										
Capital expenditure	–	–	102	12,008	55,663	55,663	–	20,245	17,551	18,520
Transfers recognised - capital	–	–	108	10,898	55,102	55,102	–	19,651	16,914	17,845
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	(6)	1,117	561	561	–	594	637	676
Total sources of capital funds	–	–	102	12,016	55,663	55,663	–	20,245	17,551	18,520
Financial position										
Total current assets	23,147	27,646	16,756	18,264	18,566	18,895	–	20,476	22,192	24,055
Total non current assets	82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
Total current liabilities	30,861	53,901	48,168	52,494	52,494	52,494	–	57,209	62,348	67,950
Total non current liabilities	–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
Community wealth/Equity	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757
Cash flows										
Net cash from (used) operating	–	16,910	114,857	113,302	50,540	50,540	–	21,966	6,876	7,224
Net cash from (used) investing	–	(21,710)	(114,909)	(118,332)	(55,102)	(55,102)	–	(27,404)	(16,914)	(17,845)
Net cash from (used) financing	–	2,000	(2,000)	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	12,551	9,751	7,699	2,669	3,137	3,137	7,699	(2,301)	(12,338)	(22,959)
Cash backing/surplus reconciliation										
Cash and investments available	9,751	12,550	13,680	14,911	14,911	14,911	–	16,253	17,716	19,310
Application of cash and investments	52,438	24,906	101,042	77,911	81,464	77,889	–	84,095	92,779	100,663
Balance - surplus (shortfall)	(42,687)	(12,356)	(87,362)	(63,000)	(66,553)	(62,978)	–	(67,842)	(75,063)	(81,353)
Asset management										
Asset register summary (WDV)	–	108,080	217,391	229,407	273,054	273,054	293,299	293,299	310,850	329,370
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–
Renewal of Existing Assets	–	–	102	12,016	55,663	55,663	20,245	20,245	17,551	18,520
Repairs and Maintenance	–	–	115	3,399	2,153	2,153	2,282	2,282	2,448	2,595

TABLE A3 – Financial performance.

This is a summary of the financial implications in the budget. This information is set out per vote. These votes are determined as per the GFS classifications as adopted by National Treasury.

EC109 Kou-Kamma - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue &		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
Vote1 - Executive & Council		–	2,021	2,140	4,234	6,485	6,485	4,300	4,556	4,846
Vote2 - Finance & Administration		–	8,165	(2,619)	33,555	34,722	34,722	20,701	17,651	18,645
Vote3 - Planning & Development		–	474	1,602	2,341	2,005	2,005	9,496	10,253	10,880
Vote4 - Health		–	225	–	–	–	–	–	–	–
Vote5 - Community & Social Services		–	303	1,135	2,306	2,788	2,788	10,060	2,938	3,130
Vote6 - Housing		–	45	121	107,878	8,053	8,053	503	556	593
Vote7 - Public Safety		–	3,067	2,257	2,689	1,687	1,687	2,818	3,109	3,309
Vote8 - Sport & Recreation		–	6	–	1,000	1,000	1,000	1,760	1,948	2,075
Vote9 - Waste Management		–	3,542	3,994	3,003	3,792	3,792	4,287	4,624	4,905
Vote10 - Waste Water Management		–	7,729	7,709	10,895	34,330	34,330	18,631	18,023	19,072
Vote11 - Road Transport		–	4,345	15,225	3,220	1,767	1,767	2,939	3,221	3,427
Vote12 - Water		–	7,797	10,649	14,553	36,688	36,688	20,358	19,153	20,231
Vote13 - Electricity		–	1,536	2,473	2,684	2,197	2,197	4,133	4,518	4,805
Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	**39,255**	**44,687**	**188,358**	**135,511**	**135,511**	**99,984**	**90,550**	**95,918**
Expenditure by Vote *to be appropriated*	1									
Vote1 - Executive & Council		–	11,395	5,006	5,791	2,900	2,900	9,601	10,159	10,770
Vote2 - Finance & Administration		–	6,019	14,887	22,154	30,089	30,089	28,574	26,148	27,881
Vote3 - Planning & Development		–	1,150	671	2,401	1,977	1,977	8,381	8,988	9,528
Vote4 - Health		–	168	1	14	8	8	9	9	10
Vote5 - Community & Social Services		–	1,106	1,215	2,438	3,866	3,866	9,990	2,777	2,944
Vote6 - Housing		–	212	233	108,096	8,112	8,112	263	282	299
Vote7 - Public Safety		–	3,086	2,536	3,584	4,161	4,161	3,305	3,545	3,758
Vote8 - Sport & Recreation		–	40	26	646	457	457	75	81	85
Vote9 - Waste Management		–	2,922	2,392	4,176	4,154	4,154	3,234	3,517	3,794
Vote10 - Waste Water Management		–	3,265	1,859	11,102	18,154	18,154	16,173	15,429	16,464
Vote11 - Road Transport		–	3,084	2,926	4,446	34,784	34,784	3,346	3,589	3,804
Vote12 - Water		–	3,927	5,642	19,058	23,869	23,869	20,889	19,889	21,296
Vote13 - Electricity		–	1,066	3,717	2,972	4,362	4,362	5,502	6,172	6,916
Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	**37,440**	**41,112**	**186,878**	**136,892**	**136,892**	**109,343**	**100,585**	**107,549**
Surplus/(Deficit) for the year	2	–	**1,815**	**3,576**	**1,480**	**(1,381)**	**(1,381)**	**(9,358)**	**(10,034)**	**(11,631)**

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

TABLE A5 – Budgeted Capital Expenditure

This is a summary of the proposed capital expenditure set out per standard classifications.

EC109 Kou-Kamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue &		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Vote											
Single-year expenditure *to be appropriated*	2										
Vote1 - Executive & Council		–	–	–	232	91	91	–	97	104	110
Vote2 - Finance & Administration		–	–	–	324	266	266	–	282	302	320
Vote3 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote4 - Health		–	–	–	–	–	–	–	–	–	–
Vote5 - Community & Social Services		–	–	–	242	61	61	–	64	69	73
Vote6 - Housing		–	–	–	–	–	–	–	–	–	–
Vote7 - Public Safety		–	–	–	–	30	30	–	31	34	36
Vote8 - Sport & Recreation		–	–	(6)	12	–	–	–	–	–	–
Vote9 - Waste Management		–	–	–	100	33	33	–	35	38	40
Vote10 - Waste Water Management		–	–	–	4,720	11,822	11,822	–	10,192	8,902	9,392
Vote11 - Road Transport		–	–	108	200	30,080	30,080	–	85	91	96
Vote12 - Water		–	–	–	6,185	13,280	13,280	–	9,459	8,012	8,453
Vote13 - Electricity		–	–	–	–	–	–	–	–	–	–
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	**102**	**12,016**	**55,663**	**55,663**	–	**20,245**	**17,551**	**18,520**
Total Capital Expenditure - Vote		–	–	**102**	**12,016**	**55,663**	**55,663**	–	**20,245**	**17,551**	**18,520**
Capital Expenditure - Standard											
Governance and administration		–	–	–	**556**	**357**	**357**	–	**378**	**406**	**430**
Executive and council		–	–	–	232	91	91		97	104	110
Budget and treasury office		–	–	–	303	250	250		265	284	301
Corporate services		–	–	–	21	16	16		17	18	19
Community and public safety		–	–	**(6)**	**254**	**90**	**90**	–	**96**	**103**	**109**
Community and social services		–	–	–	242	61	61		64	69	73
Sport and recreation		–	–	(6)	12	–	–		–	–	–
Public safety		–	–	–	–	30	30		31	34	36
Housing		–	–	–	–	–	–		–	–	–
Health		–	–	–	–	–	–		–	–	–
Economic and environmental services		–	–	**108**	**200**	**30,080**	**30,080**	–	**85**	**91**	**96**
Planning and development		–	–	–	–	–	–		–	–	–
Road transport		–	–	108	200	30,080	30,080		85	91	96
Environmental protection							–				
Trading services		–	–	–	**10,998**	**25,136**	**25,136**	–	**19,686**	**16,952**	**17,885**
Electricity		–	–	–	–	–	–		–	–	–
Water		–	–	–	6,178	13,280	13,280		9,459	8,012	8,453
Waste water management		–	–	–	4,720	11,822	11,822		10,192	8,902	9,392
Waste management		–	–	–	100	33	33		35	38	40
Other											
Total Capital Expenditure - Standard	3	–	–	**102**	**12,008**	**55,663**	**55,663**	–	**20,245**	**17,551**	**18,520**
Funded by:											
National Government		–	–	108	10,898	55,102	55,102		19,651	16,914	17,845
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	–	–	**108**	**10,898**	**55,102**	**55,102**	–	**19,651**	**16,914**	**17,845**
Public contributions & donations	5						–				
Borrowing	6						–				
Internally generated funds		–	–	(6)	1,117	561	561		594	637	676
Total Capital Funding	7	–	–	**102**	**12,016**	**55,663**	**55,663**	–	**20,245**	**17,551**	**18,520**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

TABLE A6 – Budgeted Financial Position.

This is a summary of the increase in community wealth as a result of the expenditure proposed per this budget.

EC109 Kou-Kamma - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue &		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
ASSETS											
Current assets											
Cash											
Call investment deposits	1	9,751	12,550	13,680	14,911	14,911	14,911	–	16,253	17,716	19,310
Consumer debtors	1	13,397	15,096	3,076	3,353	3,655	3,984	–	4,223	4,476	4,745
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		23,147	27,646	16,756	18,264	18,566	18,895	–	20,476	22,192	24,055
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
TOTAL ASSETS		105,997	130,919	234,405	247,929	291,878	256,789	–	279,781	299,048	319,431
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	–	2,000	–	–	–	–	–	–	–	–
Consumer deposits			105	105	105	105	105		105	105	105
Trade and other payables	4	30,861	51,796	48,063	52,389	52,389	52,389	–	57,104	62,244	67,846
Provisions											
Total current liabilities		30,861	53,901	48,168	52,494	52,494	52,494	–	57,209	62,348	67,950
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
Total non current liabilities		–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
TOTAL LIABILITIES		30,861	54,838	49,308	53,633	53,633	53,633	–	58,348	63,488	69,090
NET ASSETS	5	75,136	76,081	185,098	194,296	238,244	203,156	–	221,432	235,560	250,341
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757

TABLE A7 – Budgeted Cash Flows

This is a summary of the expected cash-flows as a result of this budget.

The proposed budget reflects a deficit of R9.95 Million.

This deficit is again reflected in this table.

EC109 Kou-Kamma - Table A7 Budgeted Cash Flows

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue &		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			7,161	20,672	31,073	26,192	26,192		20,522	22,010	23,331
Government - operating	1		39,849	159,896	135,784	41,992	41,992		47,811	38,810	41,201
Government - capital	1		–	–	10,752	55,102	55,102		20,383	17,646	18,577
Interest			1,546	3,989	732	2,321	2,321		769	825	875
Dividends											
Payments											
Suppliers and employees			(31,608)	(69,620)	(162,053)	(72,318)	(72,318)		(73,705)	(65,729)	(69,585)
Finance charges			(38)	(79)	–	(188)	(188)		(199)	(213)	(226)
Transfers and Grants	1		–	–	(4,023)	(5,119)			(5,290)	(6,469)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	16,910	114,857	12,265	47,982	53,102	–	10,292	6,880	14,172
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets			(21,710)	(114,909)	(12,016)	(55,663)	(55,663)		(20,245)	(16,914)	(17,845)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(21,710)	(114,909)	(12,016)	(55,663)	(55,663)	–	(20,245)	(16,914)	(17,845)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			2,000	(2,000)							
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	2,000	(2,000)	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	(2,800)	(2,052)	249	(7,681)	(2,561)	–	(9,953)	(10,034)	(3,673)
Cash/cash equivalents at the year begin:	2	12,551	12,551	9,751	7,699	7,699	7,699	7,699	5,138	(4,815)	(14,849)
Cash/cash equivalents at the year end:	2	12,551	9,751	7,699	7,948	18	5,138	7,699	(4,815)	(14,849)	(18,522)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Total receipts		–	48,556	184,556	178,340	125,607	125,607	–	89,486	79,291	83,983
Total payments		–	(53,355)	(184,608)	(178,091)	(133,287)	(128,168)	–	(99,439)	(89,325)	(87,656)
		–	(4,800)	(52)	249	(7,681)	(2,561)	–	(9,953)	(10,034)	(3,673)
Borrowings & investments & c.deposits		–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
		–	(4,800)	(52)	249	(7,681)	(2,561)	–	(9,953)	(10,034)	(3,673)
		–	2,000	(2,000)	–	–	–	–	–	–	–

TABLE A9 – Asset Management.

The assumption is that most of the monies allocated to capital expenditure relates to the renewal of existing assets. The MIG allocation for this and following years is in respect of the upgrade renewal of water and sewerage plants.

EC109 Kou-Kamma - Table A9 Asset Management

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue &		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPITAL EXPENDITURE										
Total Renewal of Existing Assets	2	–	–	**102**	**12,016**	**55,663**	**55,663**	**20,245**	**17,551**	**18,520**
Infrastructure - Road transport		–	–	108	200	30,080	30,080	85	91	96
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Infrastructure - Other		–	–	–	100	33	33	35	38	40
Infrastructure		–	–	*108*	*11,206*	*55,216*	*55,216*	*19,771*	*17,043*	*17,981*
Community		–	–	(6)	242	84	84	89	95	101
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	568	363	363	385	413	438
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	108	200	30,080	30,080	85	91	96
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Infrastructure - Other		–	–	–	100	33	33	35	38	40
Infrastructure		–	–	*108*	*11,206*	*55,216*	*55,216*	*19,771*	*17,043*	*17,981*
Community		–	–	(6)	242	84	84	89	95	101
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	568	363	363	385	413	438
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	–	–	**102**	**12,016**	**55,663**	**55,663**	**20,245**	**17,551**	**18,520**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport			10,384	113,543	113,743	143,623	143,623	143,708	143,799	143,895
Infrastructure - Electricity			5,295	10,176	10,176	10,176	10,176	10,176	10,176	10,176
Infrastructure - Water			51,553	35,957	42,142	49,237	49,237	58,696	66,708	75,161
Infrastructure - Sanitation			22,735	26,392	31,112	38,214	38,214	48,405	57,307	66,699
Infrastructure - Other			501	501	601	535	535	570	608	648
Infrastructure		–	*90,467*	*186,568*	*197,774*	*241,784*	*241,784*	*261,555*	*278,597*	*296,579*
Community			9,466	15,367	15,609	15,451	15,451	15,540	15,635	15,736
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets			8,146	15,456	16,024	15,819	15,819	16,204	16,617	17,055
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WD	5	–	**108,080**	**217,391**	**229,407**	**273,054**	**273,054**	**293,299**	**310,850**	**329,370**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–
Repairs and Maintenance by Asset Class	3	–	–	115	3,399	2,153	2,153	2,282	2,448	2,595
Infrastructure - Road transport		–	–	2	619	382	382	405	434	460
Infrastructure - Electricity		–	–	6	322	205	205	217	233	247
Infrastructure - Water		–	–	–	749	311	311	329	353	374
Infrastructure - Sanitation		–	–	46	252	217	217	230	247	262
Infrastructure - Other		–	–	5	345	180	180	191	205	217
Infrastructure		–	–	59	*2,288*	*1,294*	*1,294*	*1,372*	*1,472*	*1,560*
Community		–	–	22	976	789	789	836	897	951
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	–	–	34	135	70	70	74	79	84
TOTAL EXPENDITURE OTHER ITEMS		–	–	**115**	**3,399**	**2,153**	**2,153**	**2,282**	**2,448**	**2,595**

An amount of R5.290 million has been allocated from the 2011/12 equitable share to provide relief to the indigent consumers. The package has been designed to subsidise the indigent consumers by 100% on all services as well as a basic free electricity grant of 50kwh per month. The 100 % subsidy in respect of Rates is also included.

INDIGENT SPLIT	**5,290,000**	**6,469,000**	**7,958,000**	
Rates	1,216,700	1,487,870	1,830,340	237
Water	1,216,700	1,487,870	1,830,340	373
Sewerage	740,600	905,660	1,114,120	351
Refuse	317,400	388,140	477,480	341
Electricity	1,798,600	2,199,460	2,705,720	381

INDIGENT & OTHER benefits				**2011/2012 Inclusive**
INDIGENT MEASURES				
Qualification Criteria - Household Income	R 1,300	per month		
No sliding scale to be implemented - See benefits for Elderly & poor under rates.				
Benefits; Per month				**R 177.04**
Water	Service Charge		100.00%	R 17.00
NB Tariff policy determines that only Indigent consumers receive first 6 Kl per month free.	Kiloliter Benefit per month		6 kl	R 23.40
Sewerage	Service Charge		100.00%	R 24.00
Refuse	Service Charge		100.00%	R 10.00
Electricity	Kwh		50	R 60.18
OTHER MEASURES				
RELIEF : RATES				
Indigent - Property: Market value not exceeding R120 000. Should market value exceed limit, benefit will be determined as for elderly & poor, as set out below.	Rebate		100%	R 42.46
Elderly & Poor	R 2,600	Maximum Household Earnings per month	R 50,000	Further Rebate in addition to initial R15 000

Summary of the Proposed Tariff Increases

Considering the income envelope to fund the budgeted expenditure, the increase in respect of all services and fees is kept at 6% in respect of 2011-12. See attached proposed Tariff Fees.

TEMPLATE TO BE USED AS TO APPROVE THE BUDGET – Standard Classification.

EC109 Kou-Kamma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote																
Vote1 - Executive & Council		358	358	358	358	358	358	358	358	358	358	358	358	4,300	4,556	4,846
Administration		1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,701	17,651	18,645
Development		791	791	791	791	791	791	791	791	791	791	791	791	9,496	10,253	10,880
Vote4 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Services		838	838	838	838	838	838	838	838	838	838	838	838	10,060	2,938	3,130
Vote6 - Housing		42	42	42	42	42	42	42	42	42	42	42	42	503	556	593
Vote7 - Public Safety		235	235	235	235	235	235	235	235	235	235	235	235	2,818	3,109	3,309
Vote8 - Sport & Recreation		147	147	147	147	147	147	147	147	147	147	147	147	1,760	1,948	2,075
Vote9 - Waste Management		357	357	357	357	357	357	357	357	357	357	357	357	4,287	4,624	4,905
Management		1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	18,631	18,023	19,072
Vote11 - Road Transport		245	245	245	245	245	245	245	245	245	245	245	245	2,939	3,221	3,427
Vote12 - Water		1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,358	19,153	20,231
Vote13 - Electricity		344	344	344	344	344	344	344	344	344	344	344	344	4,133	4,518	4,805
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**99,984**	**90,550**	**95,918**
Expenditure by Vote to be appropriated																
Vote1 - Executive & Council		800	800	800	800	800	800	800	800	800	800	800	800	9,601	10,159	10,770
Vote2 - Finance & Administration		2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	28,574	26,148	27,881
Vote3 - Planning & Development		698	698	698	698	698	698	698	698	698	698	698	698	8,381	8,988	9,528
Vote4 - Health		1	1	1	1	1	1	1	1	1	1	1	1	9	9	10
Vote5 - Community & Social Services		832	832	832	832	832	832	832	832	832	832	832	832	9,990	2,777	2,944
Vote6 - Housing		22	22	22	22	22	22	22	22	22	22	22	22	263	282	299
Vote7 - Public Safety		275	275	275	275	275	275	275	275	275	275	275	275	3,305	3,545	3,758
Vote8 - Sport & Recreation		6	6	6	6	6	6	6	6	6	6	6	6	75	81	85
Vote9 - Waste Management		270	270	270	270	270	270	270	270	270	270	270	270	3,234	3,517	3,794
Vote10 - Waste Water Management		1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	16,173	15,429	16,464
Vote11 - Road Transport		279	279	279	279	279	279	279	279	279	279	279	279	3,346	3,589	3,804
Vote12 - Water		1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	20,889	19,889	21,296
Vote13 - Electricity		459	459	459	459	459	459	459	459	459	459	459	459	5,502	6,172	6,916
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**109,343**	**100,585**	**107,549**
Surplus/(Deficit) before assoc.		**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(9,358)**	**(10,034)**	**(11,631)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(780)**	**(9,358)**	**(10,034)**	**(11,631)**
														Excludes Transfer to Capital ex Revenue		

RECOMMENDATION

1. The Council acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

    1.1. The annual budget of the municipality for the financial year 2011/12 and the multi-year and single-year capital appropriations as set out in the following tables:

        1.1.1. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table AS26 on page 28 of the budget. (Annexure A)

        1.1.2. Asset management as contained in Table 9 on page 7 of the attached budget. (Annexure A)

2. The Council acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2011:

    2.1. Property Rates: A rate of 0.566100 cent in the Rand (R0.005661 Rand in the Rand)

    2.2. The proposed tariffs as set out in Annexure A – Proposed Tariffs

3. To give proper effect to the municipality's annual budget, the Council approves:

    3.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed.

ANNEXURE "A"	Proposed budget as set out per NT template 2011-12 and the outer years 2012-13 and 2013-14.
ANNEXURE "B"	Line item schedule setting out the revenue and expenditure items for 2011-12 and the outer years 2012-13 and 2013-14.
ANNEXURE "C"	Proposed Tariffs for 2011-12

EC109 Kou-Kamma - Table A1 Budget Summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Financial Performance										
Property rates	–	–	7,020	8,592	7,341	7,341	–	7,624	7,994	8,221
Service charges	–	–	14,401	11,799	13,337	13,337	–	14,430	14,864	14,908
Investment revenue	–	–	3,993	76	2,321	2,321	–	74	79	84
Transfers recognised - operational	–	–	18,224	22,754	22,754	22,754	–	25,912	28,642	30,511
Other own revenue	–	–	1,300	17,339	10,289	10,289	–	4,361	4,677	4,958
Total Revenue (excluding capital transfers and contributions)	–	–	44,938	60,559	56,042	56,042	–	52,401	56,256	58,681
Employee costs	–	–	19,529	27,919	32,373	32,373	–	30,630	32,851	34,822
Remuneration of councillors	–	–	1,793	2,370	3,418	3,418	–	2,521	2,703	2,866
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	1,594	1,594	–	1,689	1,812	1,921
Materials and bulk purchases	–	2,025	2,778	3,055	3,327	539	–	3,123	3,402	3,650
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	–	–	13,144	27,603	23,011	23,011	–	24,391	26,160	27,729
Total Expenditure	–	2,025	37,243	60,946	63,722	60,935	–	62,354	66,928	70,987
Surplus/(Deficit)	–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Transfers recognised - capital	–	(21,724)	(114,376)	(12,016)	(55,663)	(55,663)	–	(20,245)	(17,551)	(18,520)
Contributions recognised - capital & contributed asset	–	21,724	114,376	12,016	55,663	55,663	–	20,245	17,551	18,520
Surplus/(Deficit) after capital transfers & contributions	–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	(2,025)	7,695	(387)	(7,681)	(4,893)	–	(9,953)	(10,671)	(12,306)
Capital expenditure & funds sources										
Capital expenditure	–	–	102	12,008	55,663	55,663	–	20,245	17,551	18,520
Transfers recognised - capital	–	–	108	10,898	55,102	55,102	–	19,651	16,914	17,845
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	(6)	1,117	561	561	–	594	637	676
Total sources of capital funds	–	–	102	12,016	55,663	55,663	–	20,245	17,551	18,520
Financial position										
Total current assets	23,147	27,646	16,756	18,264	18,566	18,895	–	20,476	22,192	24,055
Total non current assets	82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
Total current liabilities	30,861	53,901	48,168	52,494	52,494	52,494	–	57,209	62,348	67,950
Total non current liabilities	–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
Community wealth/Equity	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757
Cash flows										
Net cash from (used) operating	–	16,910	114,857	12,265	47,982	53,102	–	10,292	6,880	14,172
Net cash from (used) investing	–	(21,710)	(114,909)	(12,016)	(55,663)	(55,663)	–	(20,245)	(16,914)	(17,845)
Net cash from (used) financing	–	2,000	(2,000)	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	12,551	9,751	7,699	7,948	18	5,138	7,699	(4,815)	(14,849)	(18,522)
Cash backing/surplus reconciliation										
Cash and investments available	9,751	12,550	13,680	14,911	14,911	14,911	–	16,253	17,716	19,310
Application of cash and investments	52,438	24,906	99,633	81,464	81,464	79,063	–	85,588	94,428	102,613
Balance - surplus (shortfall)	(42,687)	(12,356)	(85,953)	(66,553)	(66,553)	(64,152)	–	(69,335)	(76,712)	(83,303)
Asset management										
Asset register summary (WDV)	–	108,080	217,391	229,407	273,054	273,054	293,299	293,299	310,850	329,370
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–
Renewal of Existing Assets	–	–	102	12,016	55,663	55,663	20,245	20,245	17,551	18,520
Repairs and Maintenance	–	–	115	3,399	2,153	2,153	2,282	2,282	2,448	2,595

EC109 Kou-Kamma - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
Vote1 - Executive & Council		–	2,021	2,140	4,234	6,485	6,485	4,300	4,556	4,846
Vote2 - Finance & Administration		–	8,165	(2,619)	33,555	34,722	34,722	20,701	17,651	18,645
Vote3 - Planning & Development		–	474	1,602	2,341	2,005	2,005	9,496	10,253	10,880
Vote4 - Health		–	225	–	–	–	–	–	–	–
Vote5 - Community & Social Services		–	303	1,135	2,306	2,788	2,788	10,060	2,938	3,130
Vote6 - Housing		–	45	121	107,878	8,053	8,053	503	556	593
Vote7 - Public Safety		–	3,067	2,257	2,689	1,687	1,687	2,818	3,109	3,309
Vote8 - Sport & Recreation		–	6	–	1,000	1,000	1,000	1,760	1,948	2,075
Vote9 - Waste Management		–	3,542	3,994	3,003	3,792	3,792	4,287	4,624	4,905
Vote10 - Waste Water Management		–	7,729	7,709	10,895	34,330	34,330	18,631	18,023	19,072
Vote11 - Road Transport		–	4,345	15,225	3,220	1,767	1,767	2,939	3,221	3,427
Vote12 - Water		–	7,797	10,649	14,553	36,688	36,688	20,358	19,153	20,231
Vote13 - Electricity		–	1,536	2,473	2,684	2,197	2,197	4,133	4,518	4,805
Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	**39,255**	**44,687**	**188,358**	**135,511**	**135,511**	**99,984**	**90,550**	**95,918**
Expenditure by Vote ***to be appropriated***	1									
Vote1 - Executive & Council		–	11,395	5,006	5,791	2,900	2,900	9,601	10,159	10,770
Vote2 - Finance & Administration		–	6,019	14,887	22,154	30,089	30,089	28,574	26,148	27,881
Vote3 - Planning & Development		–	1,150	671	2,401	1,977	1,977	8,381	8,988	9,528
Vote4 - Health		–	168	1	14	8	8	9	9	10
Vote5 - Community & Social Services		–	1,106	1,215	2,438	3,866	3,866	9,990	2,777	2,944
Vote6 - Housing		–	212	233	108,096	8,112	8,112	263	282	299
Vote7 - Public Safety		–	3,086	2,536	3,584	4,161	4,161	3,305	3,545	3,758
Vote8 - Sport & Recreation		–	40	26	646	457	457	75	81	85
Vote9 - Waste Management		–	2,922	2,392	4,176	4,154	4,154	3,234	3,517	3,794
Vote10 - Waste Water Management		–	3,265	1,859	11,102	18,154	18,154	16,173	15,429	16,464
Vote11 - Road Transport		–	3,084	2,926	4,446	34,784	34,784	3,346	3,589	3,804
Vote12 - Water		–	3,927	5,642	19,058	23,869	23,869	20,889	19,889	21,296
Vote13 - Electricity		–	1,066	3,717	2,972	4,362	4,362	5,502	6,172	6,916
Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	**37,440**	**41,112**	**186,878**	**136,892**	**136,892**	**109,343**	**100,585**	**107,549**
Surplus/(Deficit) for the year	2	–	**1,815**	**3,576**	**1,480**	**(1,381)**	**(1,381)**	**(9,358)**	**(10,034)**	**(11,631)**

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

EC109 Kou-Kamma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source											
Property rates	2	–	–	7,020	8,592	6,941	6,941	–	7,200	7,539	7,739
Property rates - penalties & collection charges		–	–	–	–	400	400		424	455	482
Service charges - electricity revenue	2	–	–	1,166	1,022	538	538	–	(302)	(595)	(1,005)
Service charges - water revenue	2	–	–	6,402	6,241	5,891	5,891	–	6,180	6,445	6,579
Service charges - sanitation revenue	2	–	–	4,604	3,033	4,422	4,422	–	5,543	5,834	6,029
Service charges - refuse revenue	2	–	–	2,228	1,503	2,485	2,485	–	3,009	3,180	3,304
Service charges - other											
Rental of facilities and equipment		–	–	196	233	217	217		230	247	262
Interest earned - external investments		–	–	3,993	76	2,321	2,321		74	79	84
Interest earned - outstanding debtors		–	–	–	656	–	–		695	746	791
Dividends received											
Fines		–	–	861	1,286	287	287		304	326	345
Licences and permits		–	–	2	2,329	877	877		929	997	1,056
Agency services		–	–	–	–	–	–		–	–	–
Transfers recognised - operational		–	–	18,224	22,754	22,754	22,754		25,912	28,642	30,511
Other revenue	2	–	–	241	12,720	8,909	8,909	–	2,202	2,362	2,503
Gains on disposal of PPE		–	–	–	114	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**–**	**–**	**44,938**	**60,559**	**56,042**	**56,042**	**–**	**52,401**	**56,256**	**58,681**
Expenditure By Type											
Employee related costs	2	–	–	19,529	27,919	32,373	32,373	–	30,630	32,851	34,822
Remuneration of councillors		–	–	1,793	2,370	3,418	3,418		2,521	2,703	2,866
Debt impairment	3	–	–	–	9,904	9,904	9,904		10,498	11,259	11,935
Depreciation & asset impairment	2	–	–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	1,594	1,594		1,689	1,812	1,921
Bulk purchases	2	–	–	2,778	1,030	539	539	–	572	613	650
Other materials	8		2,025		2,025	2,787			2,551	2,789	3,000
Contracted services		–	–	2,073	2,749	1,897	1,897	–	2,011	2,157	2,286
Transfers and grants											
Other expenditure	4, 5	–	–	11,070	14,950	11,209	11,209	–	11,882	12,743	13,508
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**–**	**2,025**	**37,243**	**60,946**	**63,722**	**60,935**	**–**	**62,354**	**66,928**	**70,987**
Surplus/(Deficit)		**–**	**(2,025)**	**7,695**	**(387)**	**(7,681)**	**(4,893)**	**–**	**(9,953)**	**(10,671)**	**(12,306)**
Transfers recognised - capital			(21,724)	(114,376)	(12,016)	(55,663)	(55,663)		(20,245)	(17,551)	(18,520)
Contributions recognised - capital	6	–	21,724	114,376	12,016	55,663	55,663	–	20,245	17,551	18,520
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		**–**	**(2,025)**	**7,695**	**(387)**	**(7,681)**	**(4,893)**	**–**	**(9,953)**	**(10,671)**	**(12,306)**
Taxation											
Surplus/(Deficit) after taxation		**–**	**(2,025)**	**7,695**	**(387)**	**(7,681)**	**(4,893)**	**–**	**(9,953)**	**(10,671)**	**(12,306)**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**–**	**(2,025)**	**7,695**	**(387)**	**(7,681)**	**(4,893)**	**–**	**(9,953)**	**(10,671)**	**(12,306)**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**–**	**(2,025)**	**7,695**	**(387)**	**(7,681)**	**(4,893)**	**–**	**(9,953)**	**(10,671)**	**(12,306)**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

EC109 Kou-Kamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Vote											
Single-year expenditure *to be appropriated*	2										
Vote1 - Executive & Council		–	–	–	232	91	91	–	97	104	110
Vote2 - Finance & Administration		–	–	–	324	266	266	–	282	302	320
Vote3 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote4 - Health		–	–	–	–	–	–	–	–	–	–
Vote5 - Community & Social Services		–	–	–	242	61	61	–	64	69	73
Vote6 - Housing		–	–	–	–	–	–	–	–	–	–
Vote7 - Public Safety		–	–	–	–	30	30	–	31	34	36
Vote8 - Sport & Recreation		–	–	(6)	12	–	–	–	–	–	–
Vote9 - Waste Management		–	–	–	100	33	33	–	35	38	40
Vote10 - Waste Water Management		–	–	–	4,720	11,822	11,822	–	10,192	8,902	9,392
Vote11 - Road Transport		–	–	108	200	30,080	30,080	–	85	91	96
Vote12 - Water		–	–	–	6,185	13,280	13,280	–	9,459	8,012	8,453
Vote13 - Electricity		–	–	–	–	–	–	–	–	–	–
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**–**	**102**	**12,016**	**55,663**	**55,663**	**–**	**20,245**	**17,551**	**18,520**
Total Capital Expenditure - Vote		**–**	**–**	**102**	**12,016**	**55,663**	**55,663**	**–**	**20,245**	**17,551**	**18,520**
Capital Expenditure - Standard											
Governance and administration		**–**	**–**	**–**	**556**	**357**	**357**	**–**	**378**	**406**	**430**
Executive and council		–	–	–	232	91	91		97	104	110
Budget and treasury office		–	–	–	303	250	250		265	284	301
Corporate services		–	–	–	21	16	16		17	18	19
Community and public safety		**–**	**–**	**(6)**	**254**	**90**	**90**	**–**	**96**	**103**	**109**
Community and social services		–	–	–	242	61	61		64	69	73
Sport and recreation		–	–	(6)	12	–	–		–	–	–
Public safety		–	–	–	–	30	30		31	34	36
Housing		–	–	–	–	–	–		–	–	–
Health		–	–	–	–	–	–		–	–	–
Economic and environmental services		**–**	**–**	**108**	**200**	**30,080**	**30,080**	**–**	**85**	**91**	**96**
Planning and development		–	–	–	–	–	–		–	–	–
Road transport		–	–	108	200	30,080	30,080		85	91	96
Environmental protection							–				
Trading services		**–**	**–**	**–**	**10,998**	**25,136**	**25,136**	**–**	**19,686**	**16,952**	**17,885**
Electricity		–	–	–	–	–	–		–	–	–
Water		–	–	–	6,178	13,280	13,280		9,459	8,012	8,453
Waste water management		–	–	–	4,720	11,822	11,822		10,192	8,902	9,392
Waste management		–	–	–	100	33	33		35	38	40
Other											
Total Capital Expenditure - Standard	3	**–**	**–**	**102**	**12,008**	**55,663**	**55,663**	**–**	**20,245**	**17,551**	**18,520**
Funded by:											
National Government		–	–	108	10,898	55,102	55,102		19,651	16,914	17,845
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	**–**	**–**	**108**	**10,898**	**55,102**	**55,102**	**–**	**19,651**	**16,914**	**17,845**
Public contributions & donations	5						–				
Borrowing	6						–				
Internally generated funds		–	–	(6)	1,117	561	561		594	637	676
Total Capital Funding	7	**–**	**–**	**102**	**12,016**	**55,663**	**55,663**	**–**	**20,245**	**17,551**	**18,520**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

EC109 Kou-Kamma - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
ASSETS											
Current assets											
Cash											
Call investment deposits	1	9,751	12,550	13,680	14,911	14,911	14,911	–	16,253	17,716	19,310
Consumer debtors	1	13,397	15,096	3,076	3,353	3,655	3,984	–	4,223	4,476	4,745
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		**23,147**	**27,646**	**16,756**	**18,264**	**18,566**	**18,895**	**–**	**20,476**	**22,192**	**24,055**
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	82,850	103,273	217,649	229,665	273,312	237,894	–	259,305	276,856	295,376
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		**82,850**	**103,273**	**217,649**	**229,665**	**273,312**	**237,894**	**–**	**259,305**	**276,856**	**295,376**
TOTAL ASSETS		**105,997**	**130,919**	**234,405**	**247,929**	**291,878**	**256,789**	**–**	**279,781**	**299,048**	**319,431**
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	–	2,000	–	–	–	–	–	–	–	–
Consumer deposits			105	105	105	105	105		105	105	105
Trade and other payables	4	30,861	51,796	48,063	52,389	52,389	52,389	–	57,104	62,244	67,846
Provisions											
Total current liabilities		**30,861**	**53,901**	**48,168**	**52,494**	**52,494**	**52,494**	**–**	**57,209**	**62,348**	**67,950**
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		–	937	1,139	1,139	1,139	1,139	–	1,139	1,139	1,139
Total non current liabilities		**–**	**937**	**1,139**	**1,139**	**1,139**	**1,139**	**–**	**1,139**	**1,139**	**1,139**
TOTAL LIABILITIES		**30,861**	**54,838**	**49,308**	**53,633**	**53,633**	**53,633**	**–**	**58,348**	**63,488**	**69,090**
NET ASSETS	5	**75,136**	**76,081**	**185,098**	**194,296**	**238,244**	**203,156**	**–**	**221,432**	**235,560**	**250,341**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	46,704	60,241	60,241	65,604	65,604	65,609	–	71,450	77,817	84,757
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**46,704**	**60,241**	**60,241**	**65,604**	**65,604**	**65,609**	**–**	**71,450**	**77,817**	**84,757**

EC109 Kou-Kamma - Table A7 Budgeted Cash Flows

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			7,161	20,672	31,073	26,192	26,192		20,522	22,010	23,331
Government - operating	1		39,849	159,896	135,784	41,992	41,992		47,811	38,810	41,201
Government - capital	1		–	–	10,752	55,102	55,102		20,383	17,646	18,577
Interest			1,546	3,989	732	2,321	2,321		769	825	875
Dividends											
Payments											
Suppliers and employees			(31,608)	(69,620)	(162,053)	(72,318)	(72,318)		(73,705)	(65,729)	(69,585)
Finance charges			(38)	(79)	–	(188)	(188)		(199)	(213)	(226)
Transfers and Grants	1		–	–	(4,023)	(5,119)			(5,290)	(6,469)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**16,910**	**114,857**	**12,265**	**47,982**	**53,102**	**–**	**10,292**	**6,880**	**14,172**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets			(21,710)	(114,909)	(12,016)	(55,663)	(55,663)		(20,245)	(16,914)	(17,845)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(21,710)**	**(114,909)**	**(12,016)**	**(55,663)**	**(55,663)**	**–**	**(20,245)**	**(16,914)**	**(17,845)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			2,000	(2,000)							
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**2,000**	**(2,000)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(2,800)**	**(2,052)**	**249**	**(7,681)**	**(2,561)**	**–**	**(9,953)**	**(10,034)**	**(3,673)**
Cash/cash equivalents at the year begin:	2	**12,551**	**12,551**	**9,751**	**7,699**	**7,699**	**7,699**	**7,699**	**5,138**	**(4,815)**	**(14,849)**
Cash/cash equivalents at the year end:	2	**12,551**	**9,751**	**7,699**	**7,948**	**18**	**5,138**	**7,699**	**(4,815)**	**(14,849)**	**(18,522)**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Total receipts	–	48,556	184,556	178,340	125,607	125,607	–	89,486	79,291	83,983
Total payments	–	(53,355)	(184,608)	(178,091)	(133,287)	(128,168)	–	(99,439)	(89,325)	(87,656)
	–	(4,800)	(52)	249	(7,681)	(2,561)	–	(9,953)	(10,034)	(3,673)

EC109 Kou-Kamma - Table A9 Asset Management

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	102	12,016	55,663	55,663	20,245	17,551	18,520
Infrastructure - Road transport		–	–	108	200	30,080	30,080	85	91	96
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Infrastructure - Other		–	–	–	100	33	33	35	38	40
Infrastructure		–	–	*108*	*11,206*	*55,216*	*55,216*	*19,771*	*17,043*	*17,981*
Community		–	–	(6)	242	84	84	89	95	101
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	568	363	363	385	413	438
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	108	200	30,080	30,080	85	91	96
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Infrastructure - Other		–	–	–	100	33	33	35	38	40
Infrastructure		–	–	*108*	*11,206*	*55,216*	*55,216*	*19,771*	*17,043*	*17,981*
Community		–	–	(6)	242	84	84	89	95	101
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	568	363	363	385	413	438
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	–	–	102	12,016	55,663	55,663	20,245	17,551	18,520
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport			10,384	113,543	113,743	143,623	143,623	143,708	143,799	143,895
Infrastructure - Electricity			5,295	10,176	10,176	10,176	10,176	10,176	10,176	10,176
Infrastructure - Water			51,553	35,957	42,142	49,237	49,237	58,696	66,708	75,161
Infrastructure - Sanitation			22,735	26,392	31,112	38,214	38,214	48,405	57,307	66,699
Infrastructure - Other			501	501	601	535	535	570	608	648
Infrastructure		–	*90,467*	*186,568*	*197,774*	*241,784*	*241,784*	*261,555*	*278,597*	*296,579*
Community			9,466	15,367	15,609	15,451	15,451	15,540	15,635	15,736
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets			8,146	15,456	16,024	15,819	15,819	16,204	16,617	17,055
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–

Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	–	108,080	217,391	229,407	273,054	273,054	293,299	310,850	329,370
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–
Repairs and Maintenance by Asset Class	3	–	–	115	3,399	2,153	2,153	2,282	2,448	2,595
Infrastructure - Road transport		–	–	2	619	382	382	405	434	460
Infrastructure - Electricity		–	–	6	322	205	205	217	233	247
Infrastructure - Water		–	–	–	749	311	311	329	353	374
Infrastructure - Sanitation		–	–	46	252	217	217	230	247	262
Infrastructure - Other		–	–	5	345	180	180	191	205	217
Infrastructure		–	–	*59*	*2,288*	*1,294*	*1,294*	*1,372*	*1,472*	*1,560*
Community		–	–	22	976	789	789	836	897	951
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	–	–	34	135	70	70	74	79	84
TOTAL EXPENDITURE OTHER ITEMS		–	–	115	3,399	2,153	2,153	2,282	2,448	2,595
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*100.0%*	*100.0%*	*100.0%*	*100.0%*	*100.0%*	*100.0%*	*100.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.1%*	*1.5%*	*0.8%*	*0.9%*	*0.9%*	*0.9%*	*0.9%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*7.0%*	*21.0%*	*21.0%*	*8.0%*	*6.0%*	*6.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

EC109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
Vote1 - Executive & Council		–	**2,021**	**2,140**	**4,234**	**6,485**	**6,485**	**4,300**	**4,556**	**4,846**
1201 Council General Expenditure			912	1,000	2,114	2,000	2,000	1,206	1,255	1,330
1203 Municipal Manager			123	1,000	1,320	3,543	3,543	1,609	1,670	1,780
1205 Manager: Corporate Services			159	1	800	801	801	1,336	1,472	1,568
1207 Admin & Secretarial Services			827	139	–	140	140	149	159	169
Vote2 - Finance & Administration		–	**8,165**	**(2,619)**	**33,555**	**34,722**	**34,722**	**20,701**	**17,651**	**18,645**
2231 Manager:Financial Services			1,000	(10,847)	24,299	25,624	25,624	10,854	7,055	7,407
2233 Budget & Treasury Office			625	459	–	156	156	–	–	–
2235 Revenue & Debt Management			912	1	1	1	1	1	1	1
2237 Property Rates			4,982	7,020	8,592	8,341	8,341	8,841	9,482	10,051
2241 Human Resource Management			268	747	662	600	600	1,005	1,113	1,186
2243Information Technology			378	–	–	–	–	–	–	–
2244 Other Administration			–	–	1	–	–	–	–	–
Vote3 - Planning & Development		–	**474**	**1,602**	**2,341**	**2,005**	**2,005**	**9,496**	**10,253**	**10,880**
3251 Manager: Technical Services			91	–	538	538	538	7,336	7,868	8,340
3253 Intergrated Development Plan			61	620	500	774	774	754	835	889
3255 Local Economic Development			79	811	1,122	553	553	1,257	1,391	1,482
3257 Town Planning			215	199	178	140	140	149	160	169
3259 Building Inspectorate			28	(29)	3	–	–	–	–	–
Vote4 - Health		–	**225**	–	–	–	–	–	–	–
4271 Environmental Health Services			225	–	–	–	–	–	–	–
Vote5 - Community & Social Services		–	**303**	**1,135**	**2,306**	**2,788**	**2,788**	**10,060**	**2,938**	**3,130**
5281 Manager: Community Services			84	872	800	1,300	1,300	8,657	1,391	1,482
5283Library Services			120	184	1,451	1,200	1,200	1,257	1,391	1,482
5285 Community Halls			60	39	32	222	222	77	82	87
5287 Cemetaries			39	41	24	65	65	69	74	79
Vote6 - Housing		–	**45**	**121**	**107,878**	**8,053**	**8,053**	**503**	**556**	**593**
6301 Housing Services			45	121	107,878	8,053	8,053	503	556	593

Vote7 - Public Safety	**–**	**3,067**	**2,257**	**2,689**	**1,687**	**1,687**	**2,818**	**3,109**	**3,309**
7311 Traffic Services		3,053	861	1,286	287	287	304	326	345
7313 Fire & Rescue Services		14	1,090	1,003	1,000	1,000	1,760	1,948	2,075
7315 Disaster Management		–	307	400	400	400	754	835	889
Vote8 - Sport & Recreation	**–**	**6**	**–**	**1,000**	**1,000**	**1,000**	**1,760**	**1,948**	**2,075**
8321 Parks & Open Spaces		6	–	1,000	1,000	1,000	1,760	1,948	2,075
Vote9 - Waste Management	**–**	**3,542**	**3,994**	**3,003**	**3,792**	**3,792**	**4,287**	**4,624**	**4,905**
10341 Refuse Removal & Waste Management		3,542	3,994	3,003	3,792	3,792	4,287	4,624	4,905
Vote10 - Waste Water Management	**–**	**7,729**	**7,709**	**10,895**	**34,330**	**34,330**	**18,631**	**18,023**	**19,072**
11351 Sewerage & Sanitation Services		7,729	7,709	10,895	34,330	34,330	18,631	18,023	19,072
Vote11 - Road Transport	**–**	**4,345**	**15,225**	**3,220**	**1,767**	**1,767**	**2,939**	**3,221**	**3,427**
12361 Roads		620	–	892	892	892	2,011	2,226	2,372
12363 Vehicle Licencing & Test Natis		3,725	15,225	2,328	875	875	928	995	1,055
Vote12 - Water	**–**	**7,797**	**10,649**	**14,553**	**36,688**	**36,688**	**20,358**	**19,153**	**20,231**

13365 PMU - Unit			–	–	–	–	–	732	732	732
13371 Water Services Authority			4	–	–	–	–	–	–	–
13373 Water Distribution Service			7,793	10,649	14,553	36,688	36,688	19,626	18,421	19,499
Vote13 - Electricity		–	**1,536**	**2,473**	**2,684**	**2,197**	**2,197**	**4,133**	**4,518**	**4,805**
14381 Electricity Services			1,536	2,473	2,684	2,197	2,197	4,133	4,518	4,805
Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Subvote example 1										
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Subvote example 1										
Total Revenue by Vote	2	–	**39,255**	**44,687**	**188,358**	**135,511**	**135,511**	**99,984**	**90,550**	**95,918**
Expenditure by Vote	1									
Vote1 - Executive & Council		–	**11,395**	**5,006**	**5,791**	**2,900**	**2,900**	**9,601**	**10,159**	**10,770**
1201 Council General Expenditure			8,456	2,729	3,355	–	–	4,044	4,312	4,571
1203 Municipal Manager			1,160	2,273	1,497	2,279	2,279	3,140	3,261	3,456
1205 Manager: Corporate Services			580	4	772	593	593	200	210	222
1207 Admin & Secretarial Services			1,199	0	167	28	28	2,217	2,377	2,520
Vote2 - Finance & Administration		–	**6,019**	**14,887**	**22,154**	**30,089**	**30,089**	**28,574**	**26,148**	**27,881**
2231 Manager:Financial Services			1,199	8,506	9,576	15,392	15,392	15,282	11,709	12,322
2233 Budget & Treasury Office			991	0	0	274	274	291	312	330
2235 Revenue & Debt Management			882	–	–	–	–	–	–	–
2237 Property Rates			1,700	13	4,309	5,301	5,301	5,776	6,378	7,013
2241 Human Resource Management			143	829	1,844	2,315	2,315	2,453	2,631	2,789

2243Information Technology		536	870	1,285	1,635	1,635	819	878	931
2244 Other Administration		568	4,670	5,140	5,171	5,171	3,954	4,241	4,495
Vote3 - Planning & Development	–	**1,150**	**671**	**2,401**	**1,977**	**1,977**	**8,381**	**8,988**	**9,528**
3251 Manager: Technical Services		550	–	641	545	545	8,103	8,691	9,212
3253 Intergrated Development Plan		351	126	466	664	664	18	19	20
3255 Local Economic Development		90	502	1,098	475	475	31	33	35
3257 Town Planning		27	43	195	292	292	3	3	3
3259 Building Inspectorate		132	0	1	0	0	226	243	257
Vote4 - Health	–	**168**	**1**	**14**	**8**	**8**	**9**	**9**	**10**
4271 Environmental Health Services		168	1	14	8	8	9	9	10
0									
Vote5 - Community & Social Services	–	**1,106**	**1,215**	**2,438**	**3,866**	**3,866**	**9,990**	**2,777**	**2,944**
5281 Manager: Community Services		678	848	1,020	2,203	2,203	8,931	1,642	1,741
5283Library Services		188	239	756	843	843	348	373	395
5285 Community Halls		193	127	572	800	800	689	739	783
5287 Cemetaries		47	–	90	21	21	22	24	25
Vote6 - Housing	–	**212**	**233**	**108,096**	**8,112**	**8,112**	**263**	**282**	**299**
6301 Housing Services		212	233	108,096	8,112	8,112	263	282	299
Vote7 - Public Safety	–	**3,086**	**2,536**	**3,584**	**4,161**	**4,161**	**3,305**	**3,545**	**3,758**
7311 Traffic Services		2,530	1,749	1,958	2,637	2,637	1,857	1,991	2,111
7313 Fire & Rescue Services		556	788	1,311	1,525	1,525	1,449	1,554	1,647
7315 Disaster Management		–	–	315	–	–	–	–	–
Vote8 - Sport & Recreation	–	**40**	**26**	**646**	**457**	**457**	**75**	**81**	**85**
8321 Parks & Open Spaces		40	26	646	457	457	75	81	85

Vote9 - Waste Management	–	**2,922**	**2,392**	**4,176**	**4,154**	**4,154**	**3,234**	**3,517**	**3,794**
10341 Refuse Removal & Waste Management		2,922	2,392	4,176	4,154	4,154	3,234	3,517	3,794
Vote10 - Waste Water Management	–	**3,265**	**1,859**	**11,102**	**18,154**	**18,154**	**16,173**	**15,429**	**16,464**
11351 Sewerage & Sanitation Services		3,265	1,859	11,102	18,154	18,154	16,173	15,429	16,464
Vote11 - Road Transport	–	**3,084**	**2,926**	**4,446**	**34,784**	**34,784**	**3,346**	**3,589**	**3,804**
12361 Roads		1,283	2,194	3,407	33,288	33,288	2,358	2,529	2,681
12363 Vehicle Licencing & Test Natis		1,801	732	1,039	1,496	1,496	988	1,060	1,123
0									
0									
0									
0									
0									
0									
0									
0									
Vote12 - Water	–	**3,927**	**5,642**	**19,058**	**23,869**	**23,869**	**20,889**	**19,889**	**21,296**
13365 PMU - Unit		–	–	–	–	–	767	822	872
13371 Water Services Authority		358	539	1,565	300	300	285	305	324
13373 Water Distribution Service		3,569	5,103	17,493	23,569	23,569	19,837	18,761	20,100
0									
0									
0									
0									
0									
0									
0									
Vote13 - Electricity	–	**1,066**	**3,717**	**2,972**	**4,362**	**4,362**	**5,502**	**6,172**	**6,916**
14381 Electricity Services		1,066	3,717	2,972	4,362	4,362	5,502	6,172	6,916
0									
0									
0									
0									
0									
0									
0									
0									
0									

Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Subvote example 1										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Subvote example 1										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Total Expenditure by Vote	2	–	37,440	41,112	186,878	136,892	136,892	109,343	100,585	107,549
Surplus/(Deficit) for the year	2	–	1,815	3,576	1,480	(1,381)	(1,381)	(9,358)	(10,034)	(11,631)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

EC109 Kou-Kamma - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
REVENUE ITEMS:											
Property rates	6										
Total Property Rates				7,020	8,592	7,941	7,941		8,417	9,027	9,569
less Revenue Foregone						1,000	1,000		1,217	1,488	1,830
Net Property Rates		–	–	7,020	8,592	6,941	6,941	–	7,200	7,539	7,739
Service charges - electricity revenue	6										
Total Service charges - electricity revenue				1,169	1,798	1,412	1,412		1,496	1,605	1,701
less Revenue Foregone				3	776	874	874		1,799	2,199	2,706
Net Service charges - electricity revenue		–	–	1,166	1,022	538	538	–	(302)	(595)	(1,005)
Service charges - water revenue	6										
Total Service charges - water revenue				6,403	7,324	6,978	6,978		7,397	7,933	8,409
less Revenue Foregone				1	1,083	1,087	1,087		1,217	1,488	1,830
Net Service charges - water revenue		–	–	6,402	6,241	5,891	5,891	–	6,180	6,445	6,579
Service charges - sanitation revenue											
Total Service charges - sanitation revenue				4,604	4,539	5,928	5,928		6,284	6,739	7,144
less Revenue Foregone					1,506	1,506	1,506		741	906	1,114
Net Service charges - sanitation revenue		–	–	4,604	3,033	4,422	4,422	–	5,543	5,834	6,029
Service charges - refuse revenue	6										
Total refuse removal revenue				2,228	2,156	3,138	3,138		3,327	3,568	3,782
Total landfill revenue											
less Revenue Foregone					653	653	653		317	388	477
Net Service charges - refuse revenue		–	–	2,228	1,503	2,485	2,485	–	3,009	3,180	3,304
Other Revenue by source											
Fuel levy											
Other revenue	3			241	12,720	8,909	8,909		2,202	2,362	2,503
Total 'Other' Revenue	1	–	–	241	12,720	8,909	8,909	–	2,202	2,362	2,503
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2			15,189	16,411	26,994	26,994		21,933	23,523	24,934
Contributions to UIF, pensions, medical aid				1,336	2,744	1,038	1,038		5,105	5,475	5,804
Travel, motor car, accom; & other allowances				1,896	6,180	3,676	3,676		2,222	2,383	2,526
Housing benefits and allowances				255	440	332	332		945	1,013	1,074
Overtime				852	1,408	260	260		95	101	107
Performance bonus					471				281	302	320
Long service awards					100	40	40		5	5	6
Payments in lieu of leave						16	16		17	18	19
Post-retirement benefit obligations	4				164	18	18		29	31	32
sub-total	5	–	–	19,529	27,919	32,373	32,373	–	30,630	32,851	34,822
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	–	–	19,529	27,919	32,373	32,373	–	30,630	32,851	34,822
Contributions recognised - capital											
INFRASTRUCTURE			17,119	113,718	10,898	55,102	55,102		19,651	16,914	17,845
COMMUNITY			104		180	15	15		15	16	17
OTHER ASSETS			4,501	659	937	546	546		579	621	658
Total Contributions recognised - capital		–	21,724	114,376	12,016	55,663	55,663	–	20,245	17,551	18,520
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment											
Lease amortisation											
Capital asset impairment											
Total Depreciation & asset impairment	1	–	–	–	–	–	–	–	–	–	–
Bulk purchases											
Electricity Bulk Purchases				2,625	921	517	517		548	588	623

Water Bulk Purchases				153	109	22	22		23	25	26
Total bulk purchases	1	–	–	2,778	1,030	539	539	–	572	613	650
Contracted services											
CONTRACTOR'S FEES				1,583	1,999	1,389	1,389		1,472	1,579	1,674
SECURITY SERVICES				490	750	508	508		539	578	613
sub-total	1	–	–	2,073	2,749	1,897	1,897	–	2,011	2,157	2,286
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		–	–	2,073	2,749	1,897	1,897	–	2,011	2,157	2,286
Other Expenditure By Type											
Collection costs					902	902	902		956	1,025	1,087
Contributions to 'other' provisions											
Consultant fees				755	767	371	371		394	422	448
Audit fees											
General expenses	3			4,291	2,634	1,582	1,582		1,677	1,798	1,906
ADVERTISING FEES				106	92	194	194		206	221	234
CAPITAL PURCHASES: INVENTORY ITEMS					626	274	274		291	312	330
CHEMICALS				203	1,029	703	703		745	799	847
ELECTRICITY PURCHASES				718	928	1,663	1,663		1,762	1,890	2,004
FUEL & OIL				1,286	2,316	1,328	1,328		1,408	1,510	1,601
INSURANCE: GENERAL				575	651	700	700		742	796	844
LICENCE FEES				201	249	199	199		211	227	240
MATERIALS & STORES				216	1,737	390	390		413	443	470
POSTAGE				25	68	96	96		102	109	115
PRINTING & STATIONERY				240	262	340	340		361	387	410
RENTAL: OFFICE EQUIPMENT				577	501	611	611		648	695	737
RENTAL: VEHICLES & PLANT				74	75	115	115		122	131	139
TELEPHONE COST: TELKOM				1,131	1,271	1,023	1,023		1,085	1,163	1,233
SETA SKILLS / TRAINING LEVY				186	168	156	156		165	177	188
TRAVELLING & SUBSISTANCE				486	673	562	562		596	639	677
Total 'Other' Expenditure	1	–	–	11,070	14,950	11,209	11,209	–	11,882	12,743	13,508
Repairs and Maintenance by Expenditure Item	8										

Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		–	–	115	3,399	2,153	2,153		2,282	2,448	2,595
Total Repairs and Maintenance Expenditure	9	–	–	115	3,399	2,153	2,153	–	2,282	2,448	2,595
	check	–	–	115	3,399	2,153	2,153		2,282	2,448	2,595

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

EC109 Kou-Kamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
1201 Council General Expenditure											
1203 Municipal Manager											
1205 Manager: Corporate Services											
1207 Admin & Secretarial Services											
Vote2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-
2231 Manager:Financial Services											
2233 Budget & Treasury Office											
2235 Revenue & Debt Management											
2237 Property Rates											
2241 Human Resource Management											
2243Information Technology											
2244 Other Administration											
Vote3 - Planning & Development		-	-	-	-	-	-	-	-	-	-
3251 Manager: Technical Services											
3253 Intergrated Development Plan											
3255 Local Economic Development											
3257 Town Planning											
3259 Building Inspectorate											
Vote4 - Health		-	-	-	-	-	-	-	-	-	-
4271 Environmental Health Services											
Vote5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
5281 Manager: Community Services											
5283Library Services											
5285 Community Halls											
5287 Cemetaries											
Vote6 - Housing		-	-	-	-	-	-	-	-	-	-
6301 Housing Services											

Vote7 - Public Safety	-	-	-	-	-	-	-	-	-	-
7311 Traffic Services										
7313 Fire & Rescue Services										
7315 Disaster Management										
Vote8 - Sport & Recreation	-	-	-	-	-	-	-	-	-	-
8321 Parks & Open Spaces										
Vote9 - Waste Management	-	-	-	-	-	-	-	-	-	-
10341 Refuse Removal & Waste Management										
Vote10 - Waste Water Management	-	-	-	-	-	-	-	-	-	-
11351 Sewerage & Sanitation Services										
Vote11 - Road Transport	-	-	-	-	-	-	-	-	-	-
12361 Roads										
12363 Vehicle Licencing & Test Natis										
Vote12 - Water	-	-	-	-	-	-	-	-	-	-
13365 PMU - Unit										
13371 Water Services Authority										
13373 Water Distribution Service										
Vote13 - Electricity	-	-	-	-	-	-	-	-	-	-
14381 Electricity Services										

Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–
Subvote example 1											
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–
Subvote example 1											
Capital multi-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote1 - Executive & Council		–	–	–	232	91	91	–	97	104	110
1201 Council General Expenditure			–	–	160	33	33		35	37	39
1203 Municipal Manager			–	–	30	36	36		39	41	44
1205 Manager: Corporate Services			–	–	42	22	22		23	25	27
1207 Admin & Secretarial Services			–	–	–	–	–		–	–	–
0											
0											
0											
0											
0											
0											
Vote2 - Finance & Administration		–	–	–	324	266	266	–	282	302	320
2231 Manager:Financial Services			–	–	53	–	–		–	–	–
2233 Budget & Treasury Office			–	–	250	250	250		265	284	301
2235 Revenue & Debt Management			–	–	–	–	–		–	–	–
2237 Property Rates			–	–	–	–	–		–	–	–
2241 Human Resource Management			–	–	21	16	16		17	18	19
2243Information Technology			–	–	–	–	–		–	–	–
2244 Other Administration			–	–	–	–	–		–	–	–
0											
0											
0											
Vote3 - Planning & Development		–	–	–	–	–	–	–	–	–	–
3251 Manager: Technical Services			–	–	–	–	–		–	–	–
3253 Intergrated Development Plan			–	–	–	–	–		–	–	–
3255 Local Economic Development			–	–	–	–	–		–	–	–
3257 Town Planning			–	–	–	–	–		–	–	–
3259 Building Inspectorate			–	–	–	–	–		–	–	–
0											
0											
0											
0											
0											
Vote4 - Health		–	–	–	–	–	–	–	–	–	–
4271 Environmental Health Services			–	–	–	–	–		–	–	–
0											
0											
0											

0										
0										
0										
0										
0										
0										
Vote5 - Community & Social Services	–	–	–	242	61	61	–	64	69	73
5281 Manager: Community Services		–	–	12	7	7		7	7	8
5283Library Services		–	–	–	–	–		–	–	–
5285 Community Halls		–	–	50	40	40		42	45	48
5287 Cemetaries		–	–	180	15	15		15	16	17
0										
0										
0										
0										
0										
0										
Vote6 - Housing	–	–	–	–	–	–	–	–	–	–
6301 Housing Services		–	–	–	–	–		–	–	–
0										
0										
0										
0										
0										
0										
0										
0										
0										
Vote7 - Public Safety	–	–	–	–	30	30	–	31	34	36
7311 Traffic Services		–	–	–	30	30		31	34	36
7313 Fire & Rescue Services		–	–	–	–	–		–	–	–
7315 Disaster Management		–	–	–	–	–		–	–	–
0										
0										
0										
0										
0										
0										
0										
Vote8 - Sport & Recreation	–	–	(6)	12	–	–	–	–	–	–
8321 Parks & Open Spaces		–	(6)	12	–	–		–	–	–
0										
0										
0										
0										
0										
0										
0										
0										
0										
Vote9 - Waste Management	–	–	–	100	33	33	–	35	38	40
10341 Refuse Removal & Waste Management		–	–	100	33	33		35	38	40
0										
0										
0										
0										
0										
0										
0										
0										
0										
Vote10 - Waste Water Management	–	–	–	4,720	11,822	11,822	–	10,192	8,902	9,392
11351 Sewerage & Sanitation Services		–	–	4,720	11,822	11,822		10,192	8,902	9,392
0										
0										
0										
0										
0										
0										
0										
0										

0										
Vote11 - Road Transport	–	–	108	200	30,080	30,080	–	85	91	96
12361 Roads		–	108	200	30,080	30,080		85	91	96
12363 Vehicle Licencing & Test Natis		–	–	–	–	–		–	–	–
0										
0										
0										
0										
0										
0										
0										
0										
Vote12 - Water	–	–	–	6,185	13,280	13,280	–	9,459	8,012	8,453
13365 PMU - Unit		–	–	–	–	–		–	–	–
13371 Water Services Authority		–	–	–	–	–		–	–	–
13373 Water Distribution Service		–	–	6,185	13,280	13,280		9,459	8,012	8,453
0										
0										
0										
0										
0										
0										
0										
Vote13 - Electricity	–	–	–	–	–	–	–	–	–	–
14381 Electricity Services		–	–	–	–	–		–	–	–
0										
0										
0										
0										
0										
0										
0										
0										
0										
Vote14 - Example 14	–	–	–	–	–	–	–	–	–	–
Subvote example 1										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Vote15 - Example 15	–	–	–	–	–	–	–	–	–	–
Subvote example 1										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Capital single-year expenditure sub-total	–	–	102	12,016	55,663	55,663	–	20,245	17,551	18,520

EC109 Kou-Kamma - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	108	11,206	55,216	55,216	19,771	17,043	17,981
Infrastructure - Road transport		–	–	108	200	30,080	30,080	85	91	96
Roads, Pavements & Bridges		–	–	108	200	30,080	30,080	85	91	96
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting										
Infrastructure - Water		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Dams & Reservoirs										
Water purification										
Reticulation		–	–	–	6,185	13,280	13,280	9,459	8,012	8,453
Infrastructure - Sanitation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Reticulation		–	–	–	4,720	11,822	11,822	10,192	8,902	9,392
Sewerage purification										
Infrastructure - Other		–	–	–	100	33	33	35	38	40
Waste Management		–	–	–	100	33	33	35	38	40
Transportation	2									
Gas										
Other	3									
Community		–	–	(6)	242	84	84	89	95	101
Parks & gardens		–	–	(6)	12	–	–	–	–	–
Sportsfields & stadia										
Swimming pools										
Community halls		–	–	–	50	40	40	42	45	48
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities										
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	30	30	31	34	36
Buses	7									
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries										
Cemeteries		–	–	–	180	15	15	15	16	17
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	–	568	363	363	385	413	438
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		–	–	–	568	363	363	385	413	438

Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing asset	1	–	–	102	12,016	55,663	55,663	20,245	17,551	18,520

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

EC109 Kou-Kamma - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	–	59	2,288	1,294	1,294	1,372	1,472	1,560
Infrastructure - Road transport		–	–	2	619	382	382	405	434	460
Roads, Pavements & Bridges				2	619	382	382	405	434	460
Storm water										
Infrastructure - Electricity		–	–	6	322	205	205	217	233	247
Generation										
Transmission & Reticulation				6	322	205	205	217	233	247
Street Lighting										
Infrastructure - Water		–	–	–	749	311	311	329	353	374
Dams & Reservoirs										
Water purification										
Reticulation					749	311	311	329	353	374
Infrastructure - Sanitation		–	–	46	252	217	217	230	247	262
Reticulation				46	252	217	217	230	247	262
Sewerage purification										
Infrastructure - Other		–	–	5	345	180	180	191	205	217
Waste Management				5	345	180	180	191	205	217
Transportation	2									
Gas										
Other	3									
Community		–	–	22	976	789	789	836	897	951
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls			–	1	465	510	510	540	580	614
Libraries			–	–	–	–	–	–	–	–
Recreational facilities										
Fire, safety & emergency			–	18	188	198	198	210	225	239
Security and policing			–	4	245	61	61	65	70	74
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries			–	–	79	20	20	21	23	24
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	34	135	70	70	74	79	84
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			–	34	135	70	70	74	79	84

Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	–	–	115	3,399	2,153	2,153	2,282	2,448	2,595

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

EC109 Kou-Kamma - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2011/12												Medium Term Revenue and		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source																
Property rates			600	600	1,200	600	600	600	600	600	600	600	600	7,200	7,539	7,739
Property rates - penalties & collection charges			39	39	39	39	39	39	39	39	39	39	39	424	455	482
Service charges - electricity revenue		(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(302)	(595)	(1,005)
Service charges - water revenue		515	515	515	515	515	515	515	515	515	515	515	515	6,180	6,445	6,579
Service charges - sanitation revenue		462	462	462	462	462	462	462	462	462	462	462	462	5,543	5,834	6,029
Service charges - refuse revenue		251	251	251	251	251	251	251	251	251	251	251	251	3,009	3,180	3,304
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		19	19	19	19	19	19	19	19	19	19	19	19	230	247	262
Interest earned - external investments		6	6	6	6	6	6	6	6	6	6	6	6	74	79	84
Interest earned - outstanding debtors			63	63	63	63	63	63	63	63	63	63	63	695	746	791
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines				30	30	30	30	30	30	30	30	30	30	304	326	345
Licences and permits													929	929	997	1,056
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational			8,637				8,637			8,637			–	25,912	28,642	30,511
Other revenue			183	183	183	183	183	183	183	183	183	183	367	2,202	2,362	2,503
Gains on disposal of PPE												–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1,228**	**10,751**	**2,144**	**2,744**	**2,144**	**10,781**	**2,144**	**2,144**	**10,781**	**2,144**	**2,144**	**3,256**	**52,401**	**56,256**	**58,681**
Expenditure By Type																
Employee related costs			2,553	2,553	2,553	2,553	2,553	2,553	2,553	2,553	2,553	2,553	5,105	30,630	32,851	34,822
Remuneration of councillors			210	210	210	210	210	210	210	210	210	210	420	2,521	2,703	2,866
Debt impairment								5,249				5,249	–	10,498	11,259	11,935
Depreciation & asset impairment												–	–	–	–	–
Finance charges			141	141	141	141	141	141	141	141	141	141	282	1,689	1,812	1,921
Bulk purchases			48	48	48	48	48	48	48	48	48	48	95	572	613	650
Other materials			213	213	213	213	213	213	213	213	213	213	425	2,551	2,789	3,000
Contracted services			168	168	168	168	168	168	168	168	168	168	335	2,011	2,157	2,286
Transfers and grants			–				–			–			–	–	–	–
Other expenditure			990	990	990	990	990	990	990	990	990	990	1,980	11,882	12,743	13,508
Loss on disposal of PPE								–				–	–	–	–	–
Total Expenditure		**–**	**4,321**	**4,321**	**4,321**	**4,321**	**4,321**	**9,570**	**4,321**	**4,321**	**4,321**	**9,570**	**8,643**	**62,354**	**66,928**	**70,987**
Surplus/(Deficit)		**1,228**	**6,429**	**(2,178)**	**(1,578)**	**(2,178)**	**6,460**	**(7,427)**	**(2,178)**	**6,460**	**(2,178)**	**(7,427)**	**(5,386)**	**(9,953)**	**(10,671)**	**(12,306)**
Transfers recognised - capital					(6,748)				(6,748)			(6,748)	–	(20,245)	(17,551)	(18,520)
Contributions recognised - capital				6,748				6,748			6,748		–	20,245	17,551	18,520
Contributed assets								–				–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**1,228**	**6,429**	**4,571**	**(8,326)**	**(2,178)**	**6,460**	**(679)**	**(8,926)**	**6,460**	**4,571**	**(14,175)**	**(5,386)**	**(9,953)**	**(10,671)**	**(12,306)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**1,228**	**6,429**	**4,571**	**(8,326)**	**(2,178)**	**6,460**	**(679)**	**(8,926)**	**6,460**	**4,571**	**(14,175)**	**(5,386)**	**(9,953)**	**(10,671)**	**(12,306)**

References

Includes Transfer to Capital ex Revenue

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC109 Kou-Kamma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote																
Vote1 - Executive & Council		358	358	358	358	358	358	358	358	358	358	358	358	4,300	4,556	4,846
Vote2 - Finance & Administration		1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,701	17,651	18,645
Vote3 - Planning & Development		791	791	791	791	791	791	791	791	791	791	791	791	9,496	10,253	10,880
Vote4 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Services		838	838	838	838	838	838	838	838	838	838	838	838	10,060	2,938	3,130
Vote6 - Housing		42	42	42	42	42	42	42	42	42	42	42	42	503	556	593
Vote7 - Public Safety		235	235	235	235	235	235	235	235	235	235	235	235	2,818	3,109	3,309
Vote8 - Sport & Recreation		147	147	147	147	147	147	147	147	147	147	147	147	1,760	1,948	2,075
Vote9 - Waste Management		357	357	357	357	357	357	357	357	357	357	357	357	4,287	4,624	4,905
Management		1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	18,631	18,023	19,072
Vote11 - Road Transport		245	245	245	245	245	245	245	245	245	245	245	245	2,939	3,221	3,427
Vote12 - Water		1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,358	19,153	20,231
Vote13 - Electricity		344	344	344	344	344	344	344	344	344	344	344	344	4,133	4,518	4,805
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**8,332**	**99,984**	**90,550**	**95,918**
Expenditure by Vote to be appropriated																
Vote1 - Executive & Council		800	800	800	800	800	800	800	800	800	800	800	800	9,601	10,159	10,770
Vote2 - Finance & Administration		2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	2,381	28,574	26,148	27,881
Vote3 - Planning & Development		698	698	698	698	698	698	698	698	698	698	698	698	8,381	8,988	9,528
Vote4 - Health		1	1	1	1	1	1	1	1	1	1	1	1	9	9	10
Vote5 - Community & Social Services		832	832	832	832	832	832	832	832	832	832	832	832	9,990	2,777	2,944
Vote6 - Housing		22	22	22	22	22	22	22	22	22	22	22	22	263	282	299
Vote7 - Public Safety		275	275	275	275	275	275	275	275	275	275	275	275	3,305	3,545	3,758
Vote8 - Sport & Recreation		6	6	6	6	6	6	6	6	6	6	6	6	75	81	85
Vote9 - Waste Management		270	270	270	270	270	270	270	270	270	270	270	270	3,234	3,517	3,794
Vote10 - Waste Water Management		1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	16,173	15,429	16,464
Vote11 - Road Transport		279	279	279	279	279	279	279	279	279	279	279	279	3,346	3,589	3,804
Vote12 - Water		1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	20,889	19,889	21,296
Vote13 - Electricity		459	459	459	459	459	459	459	459	459	459	459	459	5,502	6,172	6,916
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**9,112**	**109,343**	**100,585**	**107,549**
Surplus/(Deficit) before assoc.		(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(9,358)	(10,034)	(11,631)
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(780)	(9,358)	(10,034)	(11,631)

Excludes Transfer to Capital ex Revenue

	KOUKAMMA MUNICIPALITY									
	DETAILS			**Audited Outcome**	**ORIGINAL BUDGET**	**% VARIAN**	**0**	**BUDGET**	**BUDGET**	**BUDGET**
	KOUKAMMA - TOTAL OF ALL VOTES	**PREVIOUS YEAR**	**PREVIOUS YEAR**	**PREVIOUS YEAR**	**Budget Year**	**Year 1 to Revised Budget**	**Adjusted Budget**	**Year 1**	**Year 2**	**Year 3**
	MAIN (CONSOLIDATED VOTE)	**2007/2008**	**2008/2009**	**2009/2010**	**2010/2011**	**[(5-**	**2010/2011**	**2011/2012**	**2012/2013**	**2013/2014**
		-1-	**-2-**	**-3-**	**-4-**	**-6-**	**-4-**	**-5-**	**-2-**	**-2-**
	REVENUE									
02	**PROPERTY RATES**	**0**	**0**	**7,020,361**	**8,592,078**	**-2%**	**7,940,600**	**8,417,036**	**9,027,271**	**9,568,907**
1002	AGRICULTURAL	0	0	0	0	0%	0	0	0	0
1004	COMMERCIAL	0	0	0	0	0%	0	0	0	0
1006	EDUCATIONAL	0	0	0	0	0%	0	0	0	0
1008	GOVERNMENTAL	0	0	0	0	0%	0	0	0	0
1010	INDUSTRIAL	0	0	0	0	0%	0	0	0	0
1014	INSTITUTIONAL	0	0	0	0	0%	0	0	0	0
1016	MUNICIPAL	0	0	0	0	0%	0	0	0	0
1018	RESIDENTIAL	0	0	7,020,361	8,592,078	-2%	7,940,600	8,417,036	9,027,271	9,568,907
	-	0	0	0	0	0%	0	0	0	0
04	**PROPERTY RATES - PENALTIES & COLLECTION**	**0**	**0**	**0**	**0**	**0%**	**400,000**	**424,000**	**454,740**	**482,024**
1042	INTEREST / PENALTIES ON ARREAR RATES	0	0	0	0	0%	400,000	424,000	454,740	482,024
	-	0	0	0	0	0%	0	0	0	0
06	**SERVICE CHARGES**	**0**	**0**	**14,404,528**	**15,816,167**	**17%**	**17,466,100**	**18,514,066**	**19,856,336**	**21,047,716**
1072	AVAILIBILITY: ELECTRICITY	0	0	0	0	0%	0	0	0	0
1076	AVAILIBILITY: SEWERAGE	0	0	0	0	0%	0	0	0	0
1078	AVAILIBILITY: WATER	0	0	0	0	0%	0	0	0	0
1082	ELECTRICITY SALES: TRADE	0	0	0	212,438	-62%	75,800	80,348	86,173	91,344
1085	ELECTRICITY SALES: PRE-PAID	0	0	1,168,846	1,585,130	-11%	1,335,700	1,415,842	1,518,491	1,609,600
1088	REFUSE REMOVAL FEES	0	0	2,228,214	2,155,780	54%	3,138,300	3,326,598	3,567,776	3,781,843
1091	SEWERAGE / SANITATION FEES	0	0	4,604,358	4,538,739	38%	5,928,000	6,283,680	6,739,247	7,143,602
1094	WATER SALES: TRADE	0	0	6,403,110	7,324,080	1%	6,978,300	7,396,998	7,933,280	8,409,277
1554	CONNECTION FEES: NEW CONNECTIONS	0	0	0	0	0%	10,000	10,600	11,369	12,051
	-	0	0	0	0	0%	0	0	0	0
08	**RENTAL OF FACILITIES AND EQUIPMENT**	**0**	**0**	**196,250**	**233,491**	**-1%**	**217,400**	**230,444**	**247,151**	**261,980**
1126	RENTAL: EQUIPMENT	0	0	0	0	0%	0	0	0	0
1129	RENTAL: HALLS	0	0	37,150	31,148	142%	71,000	75,260	80,716	85,559
1132	RENTAL: HOUSES	0	0	138,577	144,889	2%	140,100	148,506	159,273	168,829
1135	RENTAL: LAND	0	0	0	0	0%	0	0	0	0
1144	RENTAL: TOILETS	0	0	1,330	0	0%	300	318	341	362
1159	RENTAL: OTHER	0	0	19,193	57,454	-89%	6,000	6,360	6,821	7,230
	-	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
10	**INTEREST EARNED - EXTERNAL INVESTMENTS**	**0**	**0**	**3,993,129**	**75,509**	**-2%**	**2,321,100**	**74,000**	**79,365**	**84,127**
1182	INTEREST: CURRENT ACCOUNT	0	0	459,324	0	0%	156,300	12,000	12,870	13,642
1186	INTEREST: INVESTMENTS	0	0	3,533,805	75,509	-100%	26,100	0	0	0
1189	INTEREST: OTHER	0	0	0	0	0%	0	0	0	0
2612	INTEREST GRANT	0	0	0	0	0%	1,400,000	2,000	2,145	2,274
2613	INTEREST - INVESTMT: MONET MKT	0	0	0	0	0%	738,700	60,000	64,350	68,211
	-	0	0	0	0	0%	0	0	0	0
12	**INTEREST EARNED - OUTSTANDING DEBTORS**	**0**	**0**	**0**	**656,123**	**6%**	**0**	**695,490**	**745,913**	**790,668**
1212	INTEREST: CONSUMER DEBTORS	0	0	0	656,123	6%	0	695,490	745,913	790,668
	-	0	0	0	0	0%	0	0	0	0
14	**DIVIDENDS RECEIVED**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
1242	DIVIDENDS RECEIVED	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
16	**FINES**	**0**	**0**	**860,826**	**1,286,155**	**-76%**	**286,600**	**303,796**	**325,821**	**345,370**
1272	FINES	0	0	860,826	1,286,155	-76%	286,600	303,796	325,821	345,370
	-	0	0	0	0	0%	0	0	0	0
18	**LICENCES AND PERMITS**	**0**	**0**	**1,666**	**2,329,288**	**-60%**	**876,600**	**929,196**	**996,563**	**1,056,356**
1310	PERMITS	0	0	1,666	798	73%	1,300	1,378	1,478	1,567
1343	DRIVERS' LICENCE FEES	0	0	0	100,000	553%	615,800	652,748	700,072	742,077
1349	MOTOR VEHICLE LICENCES	0	0	0	2,128,490	-87%	258,900	274,434	294,330	311,990
1355	ROADWORTHY CERTIFICATES	0	0	0	100,000	-99%	600	636	682	723
	-	0	0	0	0	0%	0	0	0	0
20	**INCOME FOR AGENCY SERVICES**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
1343	DRIVERS' LICENCE FEES	0	0	0	0	0%	0	0	0	0
1349	MOTOR VEHICLE LICENCES	0	0	0	0	0%	0	0	0	0
1352	PUBLIC DRIVING PERMITS	0	0	0	0	0%	0	0	0	0
1355	ROADWORTHY CERTIFICATES	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
22	**GOVERNMENT GRANTS & SUBSIDIES: CONDITIONAL**	**0**	**0**	**-254,757**	**123,781,987**	**-66%**	**74,339,900**	**42,282,354**	**27,813,810**	**29,266,882**
1370	CARRY OVER - MIG	0	0	0	0	0%	44,350,000	5,740,000	0	0
1372	CARRY OVER - FMG	0	0	0	0	0%	1,341,500	1,204,700	0	0
1374	CARRY OVER - MSIG	0	0	0	0	0%	369,400	100,000	0	0
1376	CARRY OVER - CDM	0	0	0	0	0%	1,292,800	1,292,791	0	0
1378	CARRY OVER - Province	0	0	0	0	0%	0	2,000,000	0	0
1380	CARRY OVER - DWAF	0	0	0	0	0%	525,800	525,863	0	0
1383	NATIONAL: F M G	0	0	1,738,233	3,000,000	-58%	3,000,000	1,250,000	1,500,000	1,500,000
1392	NATIONAL: M I G	0	0	0	10,752,000	36%	10,751,900	14,643,000	17,645,950	18,576,950
1419	PROVINCIAL: DEAT	0	0	0	0	0%	0	7,400,000	0	0
1422	PROVINCIAL: DPLG	0	0	0	920,000	-100%	2,939,600	0	0	0
1425	GRANT: Public Works	0	0	0	92,000	7874%	92,000	7,336,000	7,867,860	8,339,932
1442	LOCAL: CACADU DISTRICT MUNICIPALITY	0	0	-2,335,707	772,400	-100%	1,173,800	0	0	0
1446	OTHER: DBSA	0	0	0	0	0%	0	0	0	0
1481	GRANT: EQUITABLE SHARE	0	0	0	0	0%	0	0	0	0
1489	GRANT: SETA SKILLS DEVELOPMENT	0	0	0	62,164	-100%	0	0	0	0
1509	GRANT: M S I G	0	0	342,717	750,000	5%	750,000	790,000	800,000	850,000
2798	HOUSING SCCA & RECTIFICATION	0	0	0	107,433,423	-100%	7,753,100	0	0	0
	-	0	0	0	0	0%	0	0	0	0

KOUKAMMA MUNICIPALITY

	DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET
	KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3
	MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-4)/2]*1	2010/2011	2011/2012	2012/2013	2013/2014
		-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-
24	**GOVERNMENT GRANTS & SUBSIDIES: UNCONDITIONAL**	**0**	**0**	**18,224,387**	**22,754,001**	**14%**	**22,753,800**	**25,912,000**	**28,642,000**	**30,511,000**
1481	GRANT: EQUITABLE SHARE	0	0	18,224,387	22,754,001	14%	22,753,800	25,912,000	28,642,000	30,511,000
1489	GRANT: SETA SKILLS DEVELOPMENT	0	0	0	0	0%	0	0	0	0
1508	OTHER UNCONDITIONAL GRANTS	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
26	**OTHER INCOME**	**0**	**0**	**240,823**	**12,719,569**	**-83%**	**8,908,700**	**2,201,892**	**2,361,529**	**2,503,221**
1533	ADMINISTRATION FEE / CUT-OFF	0	0	0	0	0%	0	0	0	0
1536	ADVERTISING / POSTERS	0	0	0	0	0%	0	0	0	0
1539	BUILDING PLAN FEES	0	0	154,649	129,503	-13%	106,000	112,360	120,506	127,736
1545	CEMETERY FEES	0	0	40,749	23,579	193%	65,200	69,112	74,123	78,570
1554	CONNECTION FEES: NEW CONNECTIONS	0	0	5,451	-2,083	0%	0	0	0	0
1557	CONSENT USE (ENCROACHMENTS)	0	0	0	0	0%	0	0	0	0
1560	COPIES OF PLANS	0	0	-28,926	3,289	-100%	0	0	0	0
1563	ELECTRICAL FEES	0	0	0	0	0%	0	0	0	0
1566	FIRE BRIGADE FEES	0	0	0	3,240	-100%	0	0	0	0
1572	INFORMATION FEES	0	0	17,470	1,381	798%	11,700	12,402	13,301	14,099
1575	LAND USE APPLICATION FEES	0	0	44,317	48,267	-24%	34,400	36,464	39,108	41,454
1581	LOST LIBRARY BOOKS & ITEMS	0	0	10	20	-100%	0	0	0	0
1587	PHOTOCOPIES	0	0	1,488	1,700	-13%	1,400	1,484	1,592	1,687
1593	RE-CONNECTION FEES	0	0	0	0	0%	0	0	0	0
1608	SETTLEMENT DISCOUNT	0	0	0	0	0%	0	0	0	0
1611	SUNDRY INCOME	0	0	0	0	0%	500	530	568	603
1612	VAT RECOVERY	0	0	0	1,505,280	30%	8,680,500	1,960,000	2,102,100	2,228,226
1614	SURPLUS CASH	0	0	630	916	4%	900	954	1,023	1,085
1617	VALUATION CERTIFICATES	0	0	4,985	4,477	92%	8,100	8,586	9,208	9,761
2612	INTEREST GRANT	0	0	0	0	0%	0	0	0	0
3945	CASH FLOW - Arrear Debtors Recovered	0	0	0	11,000,000	-100%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
28	**PUBLIC CONTRIBUTIONS AND DONATIONS**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
1643	DONATIONS	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
30	**GAINS ON DISPOSAL OF PPE**	**0**	**0**	**0**	**114,000**	**-100%**	**0**	**0**	**0**	**0**
3941	PROCEEDS SALE OF ASSETS	0	0	0	114,000	-100%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
36	**PROFIT ON SALE OF LAND**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
1702	PROCEEDS OF LAND SALES	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
38	**INTERDEPARTMENTAL CHARGES**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
1903	ADMINISTRATION CHARGES	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	TOTAL OPERATING INCOME	**0**	**0**	**44,687,213**	**188,358,368**	**-47%**	**135,510,800**	**99,984,274**	**90,550,500**	**95,918,253**
	EXPENDITURE					0%				
42	**EMPLOYEE RELATED COSTS - REMUNERATION**	**0**	**0**	**-19,600,597**	**-22,560,702**	**0%**	**-30,889,500**	**-25,479,403**	**-27,326,660**	**-28,966,260**
0289	UNIFORMS	0	0	0	0	0%	0	0	0	0
2001	BASIC SALARIES	0	0	-14,019,807	-14,128,279	0%	-25,005,500	-20,016,912	-21,468,138	-22,756,226
2003	BONUSES: ANNUAL	0	0	-879,374	-833,424	0%	-882,400	-1,499,469	-1,608,181	-1,704,671
2006	BONUSES: PERFORMANCE	0	0	0	-470,841	0%	0	-281,276	-301,669	-319,769
2007	BONUSSES: LONG SERVICE	0	0	0	-100,000	0%	-40,000	-4,997	-5,359	-5,680
2009	CASUAL LABOUR	0	0	-289,343	-706,000	0%	-313,400	-332,204	-356,289	-377,666
2018	OVERTIME	0	0	-852,186	-1,408,341	0%	-259,500	-94,542	-101,397	-107,480
2021	ALLOWANCES: ACTING	0	0	-39,461	-238,869	0%	-192,000	-381,538	-409,200	-433,752
2027	ALLOWANCES: HOUSING	0	0	-163,055	-210,084	0%	-79,700	-83,560	-89,618	-94,995
2030	ALLOWANCES: OTHER	0	0	-35,051	-40,537	0%	-42,200	-638,759	-685,069	-726,173
2033	ALLOWANCES: STANDBY / SHIFT	0	0	-62,912	-80,699	0%	-101,500	-177,862	-190,757	-202,202
2036	ALLOWANCES: TELEPHONE	0	0	-106,418	-111,298	0%	-54,800	-58,860	-63,127	-66,915
2039	ALLOWANCES: TRANSPORT	0	0	-3,095,016	-4,043,330	0%	-2,857,600	-1,602,827	-1,719,032	-1,822,174
2059	PROTECTIVE CLOTHING AND UNIFORMS	0	0	-57,062	-189,000	0%	-209,800	-222,388	-238,511	-252,822
2085	CONTRIBUTIONS: BARGAINING COUNCIL	0	0	-912	0	0%	-3,000	0	0	0
2088	CONTRIBUTIONS: MEDICAL AID FUND	0	0	0	0	0%	-113,900	0	0	0
2091	CONTRIBUTIONS: PENSION FUND	0	0	0	0	0%	-676,000	-84,209	-90,314	-95,733
2094	CONTRIBUTIONS: UIF	0	0	0	0	0%	-52,300	0	0	0
2858	UNIFORMS	0	0	0	0	0%	0	0	0	0
2914	SETA SKILLS / TRAINING LEVY	0	0	0	0	0%	-5,900	0	0	0
	-	0	0	0	0	0%	0	0	0	0
44	**EMPLOYEE RELATED COSTS - SOCIAL CONTRIBUTIONS**	**0**	**0**	**-1,336,025**	**-3,651,749**	**0%**	**-1,483,500**	**-5,150,851**	**-5,524,287**	**-5,855,745**
0289	UNIFORMS	0	0	0	0	0%	0	0	0	0
2061	CTC - OWN MEDICAL AID	0	0	0	-743,329	0%	0	0	0	0
2063	COST TO COUNCIL - OWN PENSION	0	0	0	0	0%	0	0	0	0
2083	CONTRIBUTIONS: ACCUMULATED LEAVE	0	0	0	0	0%	-15,600	-16,536	-17,735	-18,799
2085	CONTRIBUTIONS: BARGAINING COUNCIL	0	0	-2,949	-3,312	0%	-3,400	-9,496	-10,184	-10,795
2088	CONTRIBUTIONS: MEDICAL AID FUND	0	0	-606,282	-414,328	0%	-460,600	-1,541,452	-1,653,208	-1,752,400
2091	CONTRIBUTIONS: PENSION FUND	0	0	-636,696	-1,058,274	0%	-757,700	-2,806,597	-3,010,075	-3,190,679
2094	CONTRIBUTIONS: UIF	0	0	-90,098	-548,442	0%	-109,400	-246,435	-264,302	-280,160
2102	PENSIONER GRATUITIES	0	0	0	-56,003	0%	-9,400	-9,964	-10,686	-11,328
2104	PENSIONER MEDICAL AID	0	0	0	-108,348	0%	-18,100	-19,186	-20,577	-21,812
2119	DEFINED BENEFITS: ACTUARIAL LOSSES / (GAINS)	0	0	0	0	0%	0	0	0	0
2806	INSURANCE: WORKMEN'S COMPENSATION	0	0	0	-3,087	0%	0	-246,435	-264,302	-280,160
2914	SETA SKILLS / TRAINING LEVY	0	0	0	-716,626	0%	-109,300	-254,749	-273,219	-289,612
	-	0	0	0	0	0%	0	0	0	0
	TOTAL - EMPLOYEE COSTS	**0**	**0**	**-20,936,622**	**-26,212,451**	**0%**	**-32,373,000**	**-30,630,254**	**-32,850,948**	**-34,822,005**

KOUKAMMA MUNICIPALITY

	DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET
	KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3
	MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-	2010/2011	2011/2012	2012/2013	2013/2014
		-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-
	-	0	0	0	0	0%	0	202	0	0
46	**REMUNERATION OF COUNCILLORS**	**0**	**0**	**-1,793,322**	**-2,370,124**	**0%**	**-3,418,200**	**-2,520,698**	**-2,703,449**	**-2,865,656**
2152	COUNCILLOR ALLOWANCES (REMUNERATION)	0	0	-1,266,904	-1,791,666	0%	-2,688,300	-1,784,318	-1,913,681	-2,028,502
2155	COUNCILLOR ALLOWANCES: TELEPHONE	0	0	-87,780	-115,244	0%	-94,600	-141,604	-151,870	-160,983
2158	COUNCILLOR ALLOWANCES: TRAVELLING	0	0	-438,638	-463,214	0%	-635,300	-594,776	-637,897	-676,171
2173	CONTRIBUTIONS: COUNCILLOR MEDICAL AID	0	0	0	0	0%	0	0	0	0
2176	CONTRIBUTIONS: COUNCILLOR PENSION FUND	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
48	**BAD DEBTS**	**0**	**0**	**0**	**-9,903,902**	**0%**	**-9,904,100**	**-10,498,346**	**-11,259,476**	**-11,935,045**
2203	BAD DEBTS PROVISION	0	0	0	-9,903,902	0%	-9,904,100	-10,498,346	-11,259,476	-11,935,045
	-	0	0	0	0	0%	0	0	0	0
50	**COLLECTION COSTS**	**0**	**0**	**0**	**-901,861**	**0%**	**-901,900**	**-956,014**	**-1,025,325**	**-1,086,845**
2233	DEBT COLLECTION COSTS	0	0	0	-901,861	0%	-901,900	-956,014	-1,025,325	-1,086,845
	-	0	0	0	0	0%	0	0	0	0
52	**DEPRECIATION**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
2263	AMORTISATION	0	0	0	0	0%	0	0	0	0
2266	DEPRECIATION	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
54	**IMPAIRMENT**	**0**	**0**	**0**	**0**	**0%**	**-760,600**	**-806,236**	**-864,688**	**-916,569**
2283	IMPAIRMENT	0	0	0	0	0%	0	0	0	0
2309	BOREHOLES & EQUIPMENT	0	0	0	0	0%	-110,000	-116,600	-125,054	-132,557
2321	EQUIPMENT	0	0	0	0	0%	-44,900	-47,594	-51,045	-54,107
2324	FENCES AND GATES	0	0	0	0	0%	0	0	0	0
2330	FURNITURE	0	0	0	0	0%	-85,200	-90,312	-96,860	-102,671
2342	MACHINERY	0	0	0	0	0%	-30,700	-32,542	-34,901	-36,995
2348	NETWORK: ELECTRICITY	0	0	0	0	0%	-80,000	-84,800	-90,948	-96,405
2369	PUMPS	0	0	0	0	0%	-600	-636	-682	-723
2372	REFUSE SITE	0	0	0	0	0%	-22,800	-24,168	-25,920	-27,475
2393	TOOLS & EQUIPMENT	0	0	0	0	0%	-4,500	-4,770	-5,116	-5,423
2399	VEHICLES	0	0	0	0	0%	-381,900	-404,814	-434,163	-460,213
	-	0	0	0	0	0%	0	0	0	0
56	**REPAIRS AND MAINTENANCE**	**0**	**0**	**-114,942**	**-3,399,040**	**0%**	**-1,392,500**	**-1,476,050**	**-1,583,064**	**-1,678,047**
2303	AIRCONDITIONERS	0	0	0	0	0%	0	0	0	0
2306	BUILDINGS	0	0	-14,756	-298,560	0%	-175,400	-185,924	-199,403	-211,368
2309	BOREHOLES & EQUIPMENT	0	0	0	-508,721	0%	-4,900	-5,194	-5,571	-5,905
2312	CALIBRATION SERVICES	0	0	0	-18,900	0%	-4,800	-5,088	-5,457	-5,784
2315	COMPUTER EQUIPMENT	0	0	0	0	0%	0	0	0	0
2318	DAMS AND CANALS	0	0	0	-90,000	0%	-22,500	-23,850	-25,579	-27,114
2321	EQUIPMENT	0	0	0	-10,500	0%	-2,700	-2,862	-3,069	-3,254
2324	FENCES AND GATES	0	0	0	-52,500	0%	-13,200	-13,992	-15,006	-15,907
2327	FIRE EXTINGUISHING	0	0	0	0	0%	0	0	0	0
2330	FURNITURE	0	0	0	0	0%	-14,200	-15,052	-16,143	-17,112
2336	GROUNDS	0	0	0	-16,000	0%	-4,000	-4,240	-4,547	-4,820
2342	MACHINERY	0	0	-5,152	-345,283	0%	-24,500	-25,970	-27,853	-29,524
2345	METERS	0	0	0	0	0%	0	0	0	0
2348	NETWORK: ELECTRICITY	0	0	0	0	0%	0	0	0	0
2351	NETWORK: I T	0	0	0	0	0%	0	0	0	0
2357	NETWORK: SEWERAGE	0	0	0	0	0%	0	0	0	0
2360	NETWORK: WATER	0	0	0	0	0%	0	0	0	0
2363	PLAYGROUNDS	0	0	-899	-73,500	0%	-12,500	-13,250	-14,211	-15,063
2366	PUBLIC TOILETS	0	0	0	-31,500	0%	-5,300	-5,618	-6,025	-6,387
2369	PUMPS	0	0	0	0	0%	0	0	0	0
2372	REFUSE SITE	0	0	0	-147,000	0%	-220,500	-233,730	-250,675	-265,716
2373	Rehabilitate Treatment Works	0	0	0	-150,000	0%	-100,000	-106,000	-113,685	-120,506
2378	STORMWATER	0	0	0	0	0%	0	0	0	0
2381	STREETLIGHTING	0	0	0	-52,500	0%	-52,800	-55,968	-60,026	-63,627
2384	STREETNAMES & SIGNS	0	0	0	0	0%	0	0	0	0
2387	STREETS	0	0	-231	-613,456	0%	-217,700	-230,762	-247,492	-262,342
2393	TOOLS & EQUIPMENT	0	0	-1,660	-82,487	0%	-43,200	-45,792	-49,112	-52,059
2396	TRAFFIC SIGNS	0	0	-1,891	-20,000	0%	-1,200	-1,272	-1,364	-1,446
2399	VEHICLES	0	0	-84,157	-578,450	0%	-395,600	-419,336	-449,738	-476,722
3021	CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	0	0	0	-40,000	0%	-10,000	-10,600	-11,369	-12,051
3025	CAP OUTLAY: NETWORK - ELECTRICITY	0	0	-6,196	-269,683	0%	-67,500	-71,550	-76,737	-81,342
	-	0	0	0	0	0%	0	0	0	0
58	**INTEREST PAID**	**0**	**0**	**0**	**0**	**0%**	**-1,593,700**	**-1,689,322**	**-1,811,798**	**-1,920,506**
1012	INTEREST PAID	0	0	0	0	0%	-187,600	-198,856	-213,273	-226,069
2436	INTEREST: CREDITORS OVERDUE	0	0	0	0	0%	0	0	0	0
2472	BULK PURCHASES: ELECTRICITY	0	0	0	0	0%	-1,376,600	-1,459,196	-1,564,988	-1,658,887
2476	BULK PURCHASES: WATER	0	0	0	0	0%	-29,500	-31,270	-33,537	-35,549
	-	0	0	0	0	0%	0	0	0	0
60	**BULK PURCHASES**	**0**	**0**	**-2,777,649**	**-1,029,563**	**0%**	**-1,235,400**	**-1,309,524**	**-1,404,464**	**-1,488,732**
2472	BULK PURCHASES: ELECTRICITY	0	0	-2,624,959	-921,020	0%	-517,300	-548,338	-588,093	-623,378
2476	BULK PURCHASES: WATER	0	0	-152,690	-108,543	0%	-21,900	-23,214	-24,897	-26,391
2515	CONTRACTOR'S FEES	0	0	0	0	0%	-696,200	-737,972	-791,475	-838,963
	-	0	0	0	0	0%	0	0	0	0
62	**CONTRACTED SERVICES**	**0**	**0**	**-1,583,167**	**-1,999,195**	**0%**	**-692,600**	**-734,156**	**-787,382**	**-834,625**
2512	CONTRACTOR: TMT	0	0	0	0	0%	0	0	0	0
2515	CONTRACTOR'S FEES	0	0	-1,092,926	-1,249,024	0%	-184,300	-195,358	-209,521	-222,093
2524	PROFESSIONAL FEES	0	0	0	0	0%	0	0	0	0
2530	SECURITY SERVICES	0	0	-490,241	-750,171	0%	-508,300	-538,798	-577,861	-612,533
2542	OTHER CONTRACTED SERVICES	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
64	**GRANTS AND SUBSIDIES PAID: CONDITIONAL**	**0**	**0**	**-2,832,031**	**-122,089,586**	**0%**	**-74,029,900**	**-41,550,204**	**-27,081,660**	**-28,534,732**
2527	PROJECT MANAGEMENT	0	0	0	0	0%	-537,600	0	0	0

KOUKAMMA MUNICIPALITY										
	DETAILS			**Audited Outcome**	**ORIGINAL BUDGET**	**% VARIAN**	**0**	**BUDGET**	**BUDGET**	**BUDGET**
	KOUKAMMA - TOTAL OF ALL VOTES	**PREVIOUS YEAR**	**PREVIOUS YEAR**	**PREVIOUS YEAR**	**Budget Year**	**Year 1 to Revised Budget**	**Adjusted Budget**	**Year 1**	**Year 2**	**Year 3**
	MAIN (CONSOLIDATED VOTE)	**2007/2008**	**2008/2009**	**2009/2010**	**2010/2011**	**[(5-**	**2010/2011**	**2011/2012**	**2012/2013**	**2013/2014**
		-1-	**-2-**	**-3-**	**-4-**	**-6-**	**-4-**	**-5-**	**-2-**	**-2-**
2542	OTHER CONTRACTED SERVICES	0	0	-2,719,829	0	0%	-17,200	0	0	0
2560	NAT: HOUSING SCCA & RECTIFICATION	0	0	0	-107,433,423	0%	-7,753,200	0	0	0
2563	NAT: FINANCIAL MANAGEMENT GRANT	0	0	-3,998	-1,487,620	0%	-1,487,700	-2,454,700	-1,500,000	-1,500,000
2566	NAT: D W A F PROJECTS	0	0	0	0	0%	0	-525,863	0	0
2572	NAT: M I G PROJECTS	0	0	-108,204	-10,898,413	0%	-55,102,100	-19,650,850	-16,913,800	-17,844,800
2575	NAT: M S I G PROJECTS	0	0	0	-150,000	0%	-1,119,500	-890,000	-800,000	-850,000
2577	PROV PUB WORKS (EPWP)	0	0	0	-107,750	0%	-92,000	-7,336,000	-7,867,860	-8,339,932
2579	PROVINCIAL: DEAT	0	0	0	0	0%	0	-7,400,000	0	0
2599	PROV: DPLG PROJECTS	0	0	0	-500,000	0%	-2,582,900	-2,000,000	0	0
2622	OTHER: DBSA PROJECTS	0	0	0	0	0%	0	0	0	0
2629	FREE BASIC SERVICES	0	0	0	0	0%	-17,000	0	0	0
2603	LOCAL: CACADU LDM PROJECTS	0	0	0	0	0%	-2,466,700	-1,292,791	0	0
2794	FLOWER TRAIL PROJECT - WOODLANDS	0	0	0	0	0%	0	0	0	0
2795	FMG SERVICE PROVIDERS	0	0	0	-1,512,380	0%	-2,854,000	0	0	0
	-	0	0	0	0	0%	0	0	0	0
66	**GRANTS AND SUBSIDIES PAID: UNCONDITIONAL**	**0**	**0**	**-3,626**	**-4,022,721**	**0%**	**-5,119,400**	**-5,290,000**	**-6,469,000**	**-7,958,000**
2572	NAT: M I G PROJECTS	0	0	0	0	0%	0	0	0	0
2598	PAUPER BURIALS (ARMLASTIGE)	0	0	0	-5,250	0%	0	0	0	0
2611	EXEMPTED RATES	0	0	0	0	0%	0	0	0	0
2613	INTEREST - INVESTMT: MONET MKT	0	0	0	0	0%	0	0	0	0
2617	FREE BASIC SEWERAGE	0	0	0	0	0%	0	0	0	0
2619	FREE BASIC WATER	0	0	0	0	0%	0	0	0	0
2629	FREE BASIC SERVICES	0	0	-2,650	-4,017,471	0%	-5,017,600	-5,290,000	-6,469,000	-7,958,000
3021	CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	0	0	0	0	0%	-3,600	0	0	0
3025	CAP OUTLAY: NETWORK - ELECTRICITY	0	0	0	0	0%	-97,900	0	0	0
3029	CAP OUTLAY: VEHICLES	0	0	-976	0	0%	-300	0	0	0
	-	0	0	0	0	0%	0	0	0	0
68	**GENERAL EXPENSES - OTHER**	**0**	**0**	**-11,070,285**	**-14,949,517**	**0%**	**-11,209,400**	**-11,881,964**	**-12,743,406**	**-13,508,011**
0289	UNIFORMS	0	0	0	0	0%	-9,000	-9,540	-10,232	-10,846
2339	LIBRARY ITEMS	0	0	0	-1,000	0%	0	0	0	0
2524	PROFESSIONAL FEES	0	0	-755,302	-767,085	0%	-371,400	-393,684	-422,226	-447,560
2575	NAT: M S I G PROJECTS	0	0	0	0	0%	0	0	0	0
2592	HIV / AIDS PROJECTS	0	0	0	-2,100	0%	0	0	0	0
2613	INTEREST - INVESTMT: MONET MKT	0	0	-13,608	0	0%	-43,900	-46,534	-49,908	-52,902
2713	ADVERTISING FEES	0	0	-105,610	-92,218	0%	-194,000	-205,640	-220,549	-233,782
2716	AUDIT FEES	0	0	-881,676	-1,079,310	0%	-1,700,000	-1,802,000	-1,932,645	-2,048,604
2719	BANK CHARGES	0	0	-104,152	-94,125	0%	-94,400	-100,064	-107,319	-113,758
2722	BOOKS & MAGAZINES	0	0	-15,344	-26,952	0%	-10,300	-10,918	-11,710	-12,412
2728	CAPACITY BUILDING	0	0	-2,512,157	0	0%	0	0	0	0
2731	CAPITAL PURCHASES: INVENTORY ITEMS	0	0	0	-626,300	0%	-274,100	-290,546	-311,611	-330,307
2734	CHEMICALS	0	0	-203,136	-1,029,000	0%	-702,900	-745,074	-799,092	-847,037
2737	CLEANING MATERIALS	0	0	-11,708	-31,581	0%	-27,300	-28,938	-31,036	-32,898
2743	COMMUNITY PARTICIPATION COSTS	0	0	-1,105	-51,777	0%	-8,700	-9,222	-9,891	-10,484
2749	CONGRESS & CONFERENCE FEES	0	0	-2,000	-20,223	0%	-28,000	-29,680	-31,832	-33,742
2752	CONNECTION COSTS	0	0	0	-55,639	0%	-9,300	-9,858	-10,573	-11,207
2755	CONSUMABLES	0	0	-542	-4,496	0%	-2,500	-2,650	-2,842	-3,013
2764	DEEDS REGISTRATION FEES	0	0	-12,576	-12,981	0%	-5,000	-5,300	-5,684	-6,025
2771	DISASTER - EMERGENCY SPENDING	0	0	0	-315,000	0%	0	0	0	0
2773	ELECTION EXPENSES	0	0	0	-444	0%	0	0	0	0
2776	ELECTRICITY PURCHASES	0	0	-717,787	-927,954	0%	-1,662,600	-1,762,356	-1,890,127	-2,003,534
2788	FERTILIZER	0	0	0	-3,150	0%	0	0	0	0
2794	FLOWER TRAIL PROJECT - WOODLANDS	0	0	-198,581	-622,400	0%	0	0	0	0
2797	FUEL & OIL	0	0	-1,286,108	-2,316,052	0%	-1,328,400	-1,408,104	-1,510,192	-1,600,803
2800	INSURANCE: EXCESS PAYMENTS	0	0	-5,783	-11,416	0%	0	0	0	0
2803	INSURANCE: GENERAL	0	0	-575,226	-650,925	0%	-700,000	-742,000	-795,795	-843,543
2806	INSURANCE: WORKMEN'S COMPENSATION	0	0	0	-198,646	0%	0	0	0	0
2821	LEGAL EXPENSES	0	0	-402,269	-330,000	0%	-336,300	-356,478	-382,323	-405,262
2824	LICENCE FEES	0	0	-201,325	-248,675	0%	-199,400	-211,364	-226,688	-240,289
2827	MATERIALS & STORES	0	0	-215,920	-1,736,707	0%	-389,900	-413,294	-443,258	-469,853
2830	MAYORAL DISCRETIONARY ACC	0	0	-27,140	0	0%	-500	-530	-568	-603
2833	MEDICAL TESTS	0	0	0	0	0%	0	0	0	0
2836	MEDICINES	0	0	0	-6,930	0%	0	0	0	0
2839	MEMBERSHIP & SUBSCRIPTION FEES	0	0	0	-21,025	0%	-2,000	-2,120	-2,274	-2,410
2845	PEST CONTROL	0	0	0	-7,350	0%	-1,000	-1,060	-1,137	-1,205
2854	POSTAGE	0	0	-25,232	-67,600	0%	-95,800	-101,548	-108,910	-115,445
2857	PRINTING & STATIONERY	0	0	-239,906	-262,340	0%	-340,100	-360,506	-386,643	-409,841
2858	UNIFORMS	0	0	-1,067	0	0%	-48,300	-51,198	-54,910	-58,204
2860	PUBLICATIONS	0	0	-11,728	-16,039	0%	-3,400	-3,604	-3,865	-4,097
2866	REFRESHMENTS	0	0	-6,881	-12,398	0%	-17,400	-18,444	-19,781	-20,968
2869	REFUSE BAGS	0	0	-79,920	-262,080	0%	-83,000	-87,980	-94,359	-100,020
2887	RENTAL: OFFICE EQUIPMENT	0	0	-576,778	-501,205	0%	-611,300	-647,978	-694,956	-736,654
2890	RENTAL: VEHICLES & PLANT	0	0	-74,295	-75,485	0%	-115,000	-121,900	-130,738	-138,582
2896	SAMPLE TESTING	0	0	0	-3,081	0%	-1,500	-1,590	-1,705	-1,808
2899	SECTION 78 ASSESSMENT	0	0	0	-157,500	0%	0	0	0	0
2902	S P U PROGRAMMES	0	0	-2,895	-153,418	0%	-42,800	-45,368	-48,657	-51,577
2905	TELEPHONE COST: TELKOM	0	0	-1,131,152	-1,270,712	0%	-1,023,300	-1,084,698	-1,163,339	-1,233,139
2908	TOURISM & PUBLICITY	0	0	0	0	0%	0	0	0	0
2911	TRAINING COSTS	0	0	0	-32,320	0%	-4,800	-5,088	-5,457	-5,784
2914	SETA SKILLS / TRAINING LEVY	0	0	-185,871	-168,194	0%	-155,800	-165,148	-177,121	-187,749
2917	TRAVELLING & SUBSISTANCE	0	0	-485,505	-673,315	0%	-561,800	-595,508	-638,682	-677,003
2920	WARD COMMITTEES	0	0	0	-2,369	0%	-4,200	-4,452	-4,775	-5,061
	-	0	0	0	0	0%	0	0	0	0
70	**LOSS ON DISPOSAL OF PPE**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
2953	DEFICIT ON SALE OF ASSETS	0	0	0	0	0%	0	0	0	0

	KOUKAMMA MUNICIPALITY									
	DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET
	KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3
	MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-4)/2]*1	2010/2011	2011/2012	2012/2013	2013/2014
		-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-
	-	0	0	0	0	0%	0	0	0	0
	DIRECT OPERATING EXPENDITURE	**0**	**0**	**-41,111,644**	**-186,877,960**	**0%**	**-142,630,700**	**-109,342,768**	**-100,584,660**	**-107,548,772**
	-	0	0	0	0	0%	0	0	0	0
78	**INTER-DEPARTMENTAL TRANSFERS**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
2982	DEPARTMENTAL: ADMINISTRATION CHARGES	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	TOTAL OPERATING EXPENDITURE	**0**	**0**	**-41,111,644**	**-186,877,960**	**0%**	**-142,630,700**	**-109,342,768**	**-100,584,660**	**-107,548,772**
	-	0	0	0	0	0%	0	0	0	0
	NETT OPERATING BUDGET	**0**	**0**	**3,575,569**	**1,480,408**	**-732%**	**-7,119,900**	**-9,358,494**	**-10,034,161**	**-11,630,519**
	-					0%				
90	**APPROPRIATIONS**					**0%**				
	SOURCE OF FINANCE	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
3600	External Loans	0	0	0	0	0%	0	0	0	0
3605	Asset Financing Reserve	0	0	0	0	0%	0	0	0	0
3610	Surplus Cash	0	0	0	0	0%	0	0	0	0
3615	Public contributions/ donations	0	0	0	0	0%	0	0	0	0
3620	Leases	0	0	0	0	0%	0	0	0	0
3625	Other Ad-Hoc Financing Sources	0	0	0	0	0%	0	0	0	0
3630	Other	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	TOTAL FINANCING including NETT OPERATING BUDGET	**0**	**0**	**3,575,569**	**1,480,408**	**-732%**	**-7,119,900**	**-9,358,494**	**-10,034,161**	**-11,630,519**
	PROVISIONS	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
	-					**0%**				
3003	CONTRIBUTION: CAPITAL REPLACEMENT RESERVE	0	0	0	0	0%	0	0	0	0
3512	LEAVE RESERVE FUND	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	BUDGET ITEMS 2010-2011	**0**	**0**	**6,421**	**-1,117,379**	**0%**	**-560,600**	**-594,236**	**-637,318**	**-675,557**
	-	0	0	0	0	0%	0	**0**	**0**	**0**
1190	INTEREST: OTHER	0	0	0	0	0%	0	0	0	0
9901	TRANSFER TO INCOME STATEMENT	0	0	0	0	0%	0	0	0	0
0457	INFRASTRUCTURE DEVELOPMENT	0	0	0	0	0%	0	0	0	0
2731	CAPITAL PURCHASES: INVENTORY ITEMS	0	0	0	-250,000	0%	-250,000	-265,000	-284,213	-301,265
3003	CONTRIBUTION: CAPITAL REPLACEMENT RESERVE	0	0	0	0	0%	0	0	0	0
3013	CAP OUTLAY: BUILDINGS	0	0	0	-100,000	0%	-33,400	-35,404	-37,971	-40,249
3015	CAP OUTLAY: COMPUTER EQUIPMENT	0	0	0	-77,270	0%	-18,500	-19,610	-21,032	-22,294
3017	CAP OUTLAY: EQUIPMENT	0	0	0	0	0%	0	0	0	0
3019	CAP OUTLAY: FIXED ASSETS	0	0	0	-180,000	0%	-14,500	-15,370	-16,484	-17,473
3021	CAP OUTLAY: FURNITURE, PLANT & EQUIPMENT	0	0	6,421	-362,636	0%	-232,200	-246,132	-263,977	-279,815
3023	CAP OUTLAY: LOOSE ASSETS - OTHER	0	0	0	0	0%	0	0	0	0
3025	CAP OUTLAY: NETWORK - ELECTRICITY	0	0	0	0	0%	0	0	0	0
3027	CAP OUTLAY: SOLID WASTE DUMPING SITE	0	0	0	0	0%	0	0	0	0
3029	CAP OUTLAY: VEHICLES	0	0	0	-147,473	0%	-12,000	-12,720	-13,642	-14,461
3031	CAP OUTLAY: WASTE WATER TREATMENT WORKS	0	0	0	0	0%	0	0	0	0
3103	INTEREST ALLOCATED: CRR	0	0	0	0	0%	0	0	0	0
3203	ASSETS OBTAINED: CR	0	0	0	0	0%	0	0	0	0
3206	ASSETS OBTAINED: GGR	0	0	0	0	0%	0	0	0	0
3209	ASSETS OBTAINED: PCR	0	0	0	0	0%	0	0	0	0
3303	FUNDING OF PPE: CRR	0	0	0	0	0%	0	0	0	0
3403	ASSETS DISPOSED: CR	0	0	0	0	0%	0	0	0	0
3406	ASSETS DISPOSED: GGR	0	0	0	0	0%	0	0	0	0
3409	ASSETS DISPOSED: PCR	0	0	0	0	0%	0	0	0	0
3503	OFFSET DEPRECIATION: CR	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	TOTAL ASSETS	**0**	**0**	**-101,783**	**-12,015,792**	**0%**	**-55,662,700**	**-20,245,086**	**-17,551,118**	**-18,520,357**
	-					**0%**				
	INFRASTRUCTURE	**0**	**0**	**-108,204**	**-10,898,413**	**0%**	**-55,102,100**	**-19,650,850**	**-16,913,800**	**-17,844,800**
3700	Roads, Pavements, Bridges & Storm Water	0	0	-108,204	0	0%	-30,000,000	0	0	0
3703	Water Reservoirs & Reticulation	0	0	0	-6,177,973	0%	-13,279,800	-9,459,350	-8,011,800	-8,452,800
3706	Car Parks, Bus Terminals and Taxi Ranks	0	0	0	0	0%	0	0	0	0
3709	Electricity Reticulation	0	0	0	0	0%	0	0	0	0
3712	Sewerage Purification & Reticulation	0	0	0	-4,720,440	0%	-11,822,300	-10,191,500	-8,902,000	-9,392,000
3715	Housing	0	0	0	0	0%	0	0	0	0
3718	Street Lighting	0	0	0	0	0%	0	0	0	0
3721	Refuse sites	0	0	0	0	0%	0	0	0	0
3724	Gas	0	0	0	0	0%	0	0	0	0
3727	Other	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	COMMUNITY	**0**	**0**	**0**	**-180,000**	**0%**	**-14,500**	**-15,370**	**-16,484**	**-17,473**
3736	Establishment of Parks & Gardens	0	0	0	0	0%	0	0	0	0
3739	Sportsfields	0	0	0	0	0%	0	0	0	0
3742	Community Halls	0	0	0	0	0%	0	0	0	0
3745	Libraries	0	0	0	0	0%	0	0	0	0
3748	Recreational Facilities	0	0	0	0	0%	0	0	0	0
3751	Clinics	0	0	0	0	0%	0	0	0	0
3754	Museums & Art Galleries	0	0	0	0	0%	0	0	0	0
3757	Other	0	0	0	-180,000	0%	-14,500	-15,370	-16,484	-17,473
	-	0	0	0	0	0%	0	0	0	0

KOUKAMMA MUNICIPALITY

	DETAILS			Audited Outcome	ORIGINAL BUDGET	% VARIAN	0	BUDGET	BUDGET	BUDGET
	KOUKAMMA - TOTAL OF ALL VOTES	PREVIOUS YEAR	PREVIOUS YEAR	PREVIOUS YEAR	Budget Year	Year 1 to Revised Budget	Adjusted Budget	Year 1	Year 2	Year 3
	MAIN (CONSOLIDATED VOTE)	2007/2008	2008/2009	2009/2010	2010/2011	[(5-4)/2]*1	2010/2011	2011/2012	2012/2013	2013/2014
		-1-	-2-	-3-	-4-	-6-	-4-	-5-	-2-	-2-
	HERITAGE ASSETS	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
3766	Heritage Assets	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	INVESTMENT PROPERTIES	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
3775	Investment Properties	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	OTHER ASSETS	**0**	**0**	**6,421**	**-937,379**	**0%**	**-546,100**	**-578,866**	**-620,834**	**-658,084**
3784	Other motor vehicles	0	0	0	-147,473	0%	-12,000	-12,720	-13,642	-14,461
3787	Plant & equipment	0	0	6,421	-212,000	0%	-80,000	-84,800	-90,948	-96,405
3790	Office equipment	0	0	0	-477,906	0%	-420,700	-445,942	-478,273	-506,969
3793	Abattoirs	0	0	0	0	0%	0	0	0	0
3796	Markets	0	0	0	0	0%	0	0	0	0
3799	Airports	0	0	0	0	0%	0	0	0	0
3802	Security Measures	0	0	0	0	0%	0	0	0	0
3805	Civic Land and Buildings	0	0	0	-100,000	0%	-33,400	-35,404	-37,971	-40,249
3808	Other Land and Buildings	0	0	0	0	0%	0	0	0	0
3811	Other	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	SPECIALISED VEHICLES	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
3820	Refuse	0	0	0	0	0%	0	0	0	0
3823	Fire	0	0	0	0	0%	0	0	0	0
3826	Conservancy	0	0	0	0	0%	0	0	0	0
3829	Ambulances	0	0	0	0	0%	0	0	0	0
3832	Buses	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
98	**ASSETS DISPOSAL CONTROL**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
3931	T/FER FROM ASSET COST CONTROL	0	0	0	0	0%	0	0	0	0
3932	T/FER FROM ACCUMULATED DEPRECIATION	0	0	0	0	0%	0	0	0	0
	-	0	0	0	0	0%	0	0	0	0
	TRANSFER TO INCOME STATEMENT	**0**	**0**	**3,581,990**	**363,029**	**-2842%**	**-7,680,500**	**-9,952,730**	**-10,671,479**	**-12,306,076**

KOUKAMMA MUNICIPALITY TARIFF STRUCTURE						
RATES		**2010/2011**	**2011/2012**			
Residential & Domestic		0.534100	0.566100		Cent per rand	
Commercial		0.534100	0.566100		Cent per rand	
Industrial		0.534100	0.566100		Cent per rand	
Agricultural		0.534100	0.566100		Cent per rand	
Government		0.534100	0.566100		Cent per rand	
Organs of state and other		0.534100	0.566100		Cent per rand	
RELIEF MEASURES						
Indigent			Rebate		100%	
Elderly & Poor			Further Rebate	based on valuation	50,000	
Building clause (value R40000)		196.00			R 204.00	Per year
Clearance certificate		54.00			R 60.00	per property
Valuation Certificate					R 50.00	per property
Interest rate on arrears		12.00%			11.00%	
Encroachment		131.00			R 144.00	Per year
ELECTRICITY		**2010/2011 Inclusive**	**2011/2012 BASIC**	**VAT 14%**	**2011/2012 Inclusive**	
Prepaid						
Connection		1,147.37	1066.67	149.33	R 1,216.00	60A
Connection fees pre-paid (20A)		171.93	159.65	22.35	R 182.00	20A
Connection fee additional meter		717.54	667.54	93.46	R 761.00	Additional meter
Testing of meter (conditional refundable)		394.74	366.67	51.33	R 418.00	
Consumption						
Pre-paid 60A		99.00	105.59	14.78	120.36800	cent p'kwh
Pre-paid 20A		99.00	105.59	14.78	120.36800	cent p'kwh
Metered - basic		1.93	2.02	0.28	R 2.30	p/day
Metered - Network charge		1.55	1.67	0.23	R 1.90	p/day
Metered		0.42	0.44	0.06	R 0.50	p'kwh
Street lights		Per agreement			Per agreement	
Telephone Booth		38.38	40.53	5.67	R 46.20	P/m
Tampering						
Wilfull tampering		1,500.20	1394.74	195.26	R 1,590.00	1st occurance
Wilfull tampering		2,699.50	2509.65	351.35	R 2,861.00	2nd occurance
Wilfull tampering		4,300.10	3998.25	559.76	R 4,558.00	3rd occurance
Thereafter		Legal Action			Legal Action	
Relocation of meter		529.00	492.11	68.90	R 561.00	
WATER		**2010/2011 Inclusive Annual**	**2011/2012 BASIC Annual**	**VAT 14% Annual**	**2011/2012 Inclusive Annual**	
Availability Charge						
Business		1079.10	1000.00	140.00	R 1,140.00	5.64%

KOUKAMMA MUNICIPALITY TARIFF STRUCTURE						
Household		762.31	705.26	98.74	R 804.00	5.47%
Hospitals		7625.20	7094.74	993.26	R 8,088.00	6.07%
Abattoir & Butcheries		2779.50	2589.47	362.53	R 2,952.00	6.21%
Schools & Hostels		7625.20	7094.74	993.26	R 8,088.00	6.07%
Milk Industries		34662.01	32231.58	4512.42	R 36,744.00	6.01%
Industries		17331.00	16115.79	2256.21	R 18,372.00	6.01%
Sports Grounds		4532.00	4210.53	589.47	R 4,800.00	5.91%
Indigent (For Calculation of Subsidy)		62.70	178.95	25.05	R 204.00	225.36%
RDP / Housing Scheme Houses < 75 m2		125.40	178.95	25.05	R 204.00	62.68%
RDP / Housing Scheme Houses > 75 m2		376.20	357.89	50.10	R 408.00	8.45%
DEPOSIT Water - Interest due and payable annually on 30 June			**Principle No of Months supply as depposit**	**3**		
Tobe payble for every NEW connection, as well as after a notice has been sent to pay the arrears and the arrears are not paid as per the notice. To be paid up front should			Basic	Consumption	Deposit Payable	
RDP Housing			76.50	117.00	190	
Domestic			201.00	246.00	450	
Commercial/Business			285.00	246.00	530	
Abattoir & Butcheries			738.00	246.00	980	
Schools & Hostels			2022.00	246.00	2270	
Milk Industries			9186.00	246.00	9430	
Industries			4593.00	246.00	4840	
Sports Grounds			1200.00	246.00	1450	
Consumption						
Water	0 - 6 kl	3.70	3.42	0.48	R 3.90	per/kl
Water	7 - 10 kl	3.70	3.42	0.48	R 3.90	per/kl
Water	11 - 20 kl	4.10	3.77	0.53	R 4.30	per/kl
Water	21 - 40 kl	5.10	4.74	0.66	R 5.40	per/kl
Water	>40	6.30	5.88	0.82	R 6.70	per/kl
Normal water scarcity (October to March)		50%	Surcharge		50.00%	
Water	0 - 6 kl	5.60	5.18	0.73	R 5.90	
Water	7 - 10 kl	5.60	5.18	0.73	R 5.90	
Water	11 - 20 kl	6.10	5.70	0.80	R 6.50	
Water	21 - 40 kl	7.60	7.11	1.00	R 8.10	
Water	>40	9.40	8.86	1.24	R 10.10	
Abnormal water scarcity (Period set by Council)		100.00%	Surcharge		100.00%	
Water	0 - 6 kl	7.50	6.84	0.96	R 7.80	
Water	7 - 10 kl	7.50	6.84	0.96	R 7.80	
Water	11 - 20 kl	8.10	7.54	1.06	R 8.60	
Water	21 - 40 kl	10.10	9.48	1.33	R 10.80	
Water	>40	12.50	11.76	1.65	R 13.40	
Irrigation Fees		719.40	669.30	93.70	R 763.00	Per Year
Basic Out of Town area		1,223.00	1136.84	159.16	R 1,296.00	
Consumption: Out of Town area						
Water Connection						
Water (15mm)		3,297.30	3065.79	429.21	R 3,495.00	
Water (20mm)		3,692.90	3433.33	480.67	R 3,914.00	
Water (32mm)		4,352.40	4047.37	566.63	R 4,614.00	
Water (50mm)		10,815.00	10056.14	1407.86	R 11,464.00	
Water (75mm)		19,783.50	18395.61	2575.39	R 20,971.00	
Water (>75mm)		Actual Cost + 15%			Actual Cost + 15%	
Confirmation of Readings		78.00	72.81	10.19	R 83.00	per/meter

KOUKAMMA MUNICIPALITY			TARIFF STRUCTURE			
Testing of meter (conditionally refundable)		539.60	501.75	70.25	R 572.00	per/meter
Disconnection Fee		131.90	122.81	17.19	R 140.00	per/meter
Reconnection Fees(incl con through non-pay		131.90	122.81	17.19	R 140.00	per/meter
Damaged/Tampered Meter/Supply Line						
Willful tampering - 1st occurance		1,619.20	1505.26	210.74	R 1,716.00	
Willful tampering - 2nd occurance		2,373.80	2207.02	308.98	R 2,516.00	
Wilfull tampering - 3rd occurance		5,275.60	4905.26	686.74	R 5,592.00	
Thereafter		Legal Action				
Damage to supply line		Actual cost + 15%				
SEWERAGE		**2010/2011 Inclusive**	**2011/2012 BASIC**	**VAT 14%**	**2011/2012 Inclusive**	
Availability Charge		1,059.50	989.47	138.53	R 1,128.00	
Household (up to 3 toilets)		1,059.50	989.47	138.53	R 1,128.00	
Indigent (For Calculation of Subsidy)			252.63	35.37	R 288.00	
RDP / Housing Scheme Houses < 75 m2			252.63	35.37	R 288.00	
RDP / Housing Scheme Houses > 75 m2			494.74	69.26	R 564.00	
Business (up to 3 toilets)		1,129.70	1052.63	147.37	R 1,200.00	
Additional fee in excess of 3		353.20	328.42	45.98	R 374.40	per/toilet
Government Institutions		353.20	328.42	45.98	R 374.40	per/toilet
Industrial outflow		564.80	525.18	73.53	R 598.70	Per/100 cub m
Dumping of sewerage sludge		82.10	76.32	10.68	R 87.00	Up to 5000ℓ
Suction Tanker Service						
Town Area		259.20	241.23	33.77	R 275.00	per/removal
Town Area		360.00	335.09	46.91	R 382.00	per/removal
Town Area		480.00	446.49	62.51	R 509.00	per/removal
Town Area After Hours		388.80	361.40	50.60	R 412.00	per/removal
Town Area After Hours		540.00	501.75	70.25	R 572.00	per/removal
Town Area After Hours		720.00	669.30	93.70	R 763.00	per/removal
Rural Area	5 000 liter	259.20	241.23	33.77	R 275.00	+ R14/km
	10 000 liter	360.00	335.09	46.91	R 382.00	+ R14/km
	15 000 liter	480.00	446.49	62.51	R 509.00	+ R14/km
Rural Area After Hours	5 000 liter	388.80	361.40	50.60	R 412.00	+ R14/km
	10 000 liter	540.00	501.75	70.25	R 572.00	+ R14/km
	15 000 liter	720.00	669.30	93.70	R 763.00	+ R14/km
Bucket system		648.00	602.63	84.37	R 687.00	1 bucket p/w
Sewerage connection		1,554.10	1444.74	202.26	R 1,647.00	+cost
Sewerage blockage		259.20	241.23	33.77	R 275.00	per/hour
Sewerage blockage	After hrs	518.40	482.46	67.54	R 550.00	Basic charge
Mobile Toilet rent p/m or part		211.70	196.49	27.51	R 224.00	+transport
Mobile Toilet Bucket removal		70.20	64.91	9.09	R 74.00	per removal
CLEANSING		**2010/2011**	**2011/2012**	**VAT**	**2011/2012**	

KOUKAMMA MUNICIPALITY		TARIFF STRUCTURE			
	Inclusive	BASIC	14%	Inclusive	
Business (2 removals per week)	919.10	852.63	119.37	R 972.00	3 bags p/load
Business (optional)	4,597.60	4273.68	598.32	R 4,872.00	1 ton p/w
Household	459.60	431.58	60.42	R 492.00	1 bag p/w
Household	308.60	284.21	39.79	R 324.00	Extra Bag p/w
Household (Beach/Resort)	629.40	589.47	82.53	R 672.00	Flat rate
Indigent (For Calculation of Subsidy)		105.26	14.74	R 120.00	
RDP / Housing Scheme Houses < 75 m2		105.26	14.74	R 120.00	
RDP / Housing Scheme Houses > 75 m2		221.05	30.95	R 252.00	
Out of town bussiness and farms	2,903.80	2705.26	378.74	R 3,084.00	5 bags p/w
Schools & Hostels	1,379.70	1284.21	179.79	R 1,464.00	3 bags p/w
Hospitals	5,081.60	4726.32	661.68	R 5,388.00	10 bags p/w
Garden Refuse	24.40	22.81	3.19	R 26.00	per bag
Garden Refuse	205.40	191.23	26.77	R 218.00	1 ton
Garden Refuse	484.00	450.00	63.00	R 513.00	8 ton
Dumping Site Fees					
Outside users - vehicles	84.40	78.07	10.93	R 89.00	< 1 ton
Oustide users - trucks	266.40	247.37	34.63	R 282.00	1to 4 ton
Oustide users - trucks	605.00	562.28	78.72	R 641.00	5 to 8 ton
Assegaaibosch domestic bulk	442.90	411.40	57.60	R 469.00	1 to 8 ton

RENTALS	2010/2011 Inclusive	2011/2012 BASIC	VAT 14%	2011/2012 Inclusive	
HOUSING (Unmetered Connection)					
DEPOSIT - Church	62.00	57.89	8.10	R 66.00	
RENTAL - Church	130.00	121.05	16.95	R 138.00	
Deposit: Exhibitions, functions, choirs, videos	123.00	114.04	15.97	R 130.00	
RENTAL : Exhibitions, functions, choirs, videos	282.70	263.16	36.84	R 300.00	
DEPOSIT: Meetings	50.00	46.49	6.51	R 53.00	
RENTAL: Meetings	193.80	179.82	25.17	R 205.00	
DEPOSIT: Political meetings	186.00	172.81	24.19	R 197.00	
RENTAL: Political meetings	282.70	263.16	36.84	R 300.00	
DEPOSIT: Sports meetings	62.00	57.89	8.10	R 66.00	
RENTAL: Sports meetings	282.70	263.16	36.84	R 300.00	
DEPOSIT: Dumping site	-	0.00	0.00	R 0.00	
RENTAL: Dumping site	200.60	186.84	26.16	R 213.00	p/m
DEPOSIT: Sports ground	-	0.00	0.00	R 0.00	
RENTAL: Sports ground	176.70	164.04	22.97	R 187.00	plus 15% of gate
RENTAL: Vodacom (+ 12% Sept)	16,614.40	15448.25	2162.76	R 17,611.00	
Farm - Drie Krone	559.74	520.18	72.83	R 593.00	p/m
Offices	824.22	766.67	107.33	R 874.00	p/m

CEMETERIES (note: digging only applicable when capacity is available) All areas	2010/2011 Inclusive	2011/2012 BASIC	VAT 14%	2011/2012 Inclusive
Residents single plot	294.80	273.68	38.32	R 312.00
Residential double plot	588.60	547.37	76.63	R 624.00

KOUKAMMA MUNICIPALITY TARIFF STRUCTURE						
Digging of graves						
Single plot		1,001.20	930.70	130.30	R 1,061.00	
Double plot		1,554.10	1444.74	202.26	R 1,647.00	
Children under 12 yrs		294.80	273.68	38.32	R 312.00	
Additional depth		194.40	180.70	25.30	R 206.00	
Open and closure of graves						
Filled grave		459.00	427.19	59.81	R 487.00	
Fill grave with sand		648.00	602.63	84.37	R 687.00	
Widen grave		194.40	180.70	25.30	R 206.00	
Filling of grave after hours		388.80	361.40	50.60	R 412.00	
Cement slabs (extra deep)		1,059.50	985.09	137.91	R 1,123.00	
Cementing of grave – resident		1,707.50	1587.72	222.28	R 1,810.00	
Erection of memorials						
Exhumation & re-burial		1,942.90	1806.14	252.86	R 2,059.00	
Removal of memorial slab						
Non-resident – Single plot		1,083.50	1007.89	141.10	R 1,149.00	
Double plot		2,166.90	2014.91	282.09	R 2,297.00	
Cementing of grave		1,785.20	1659.65	232.35	R 1,892.00	
Addional cost to be charged in case of abnormal formations						
TOWN PLANNING		**2010/2011 Inclusive**	**2011/2012 BASIC**	**VAT 14%**	**2011/2012 Inclusive**	
Zoning Certificate		106.00	98.25	13.76	R 112.00	
SDF Full Document		882.40	820.18	114.83	R 935.00	
SDF Colour Maps Document		636.10	591.23	82.77	R 674.00	
SDF Colour Maps CD		588.20	546.49	76.51	R 623.00	
Copy		6.80	6.14	0.86	R 7.00	Sect 8 Regulations/page
Building line Relaxation Fees						
Erf <400m²		388.70	361.40	50.60	R 412.00	
Erf >401m²		1,295.00	1204.39	168.61	R 1,373.00	
Land Use Application						
Rezoning		3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Departure: Sect 15(1)(a)(i)		3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Departure: Sect 15(1)(a)(ii)		3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Consent use		3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Encroachment		3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
Subdivision						
Up to 5 erven		3,531.70	3284.21	459.79	R 3,744.00	incl advertisement
6 to 10 erven		4,355.90	4050.00	567.00	R 4,617.00	incl advertisement
11 to 50 erven		6,474.10	6020.18	842.83	R 6,863.00	incl advertisement
More than 50 erven		12,949.30	12040.35	1685.65	R 13,726.00	incl advertisement

KOUKAMMA MUNICIPALITY TARIFF STRUCTURE						
AUGMENTATION CONTRIBUTIONS WHERE THE DEVELOPER DOES NOT PROVIDE ALL						
SERVICES INCLUDING BULK SERVICES AND THE HOME OWNERS ASSOCIATION						
DOES NOT MAINTAIN ALL SERVICES INCLUDING BULK SERVICES						
Per Erf						
Water		11,550.50	10740.35	1503.65	R 12,244.00	
Sewerage		11,550.50	10740.35	1503.65	R 12,244.00	
Roads		3,675.40	3417.54	478.46	R 3,896.00	
Refuse		1,154.80	1073.68	150.32	R 1,224.00	
BUILDING PLANS	Applied Incremental	**2010/2011 Inclusive**	**2011/2012 BASIC**	**VAT 14%**	**2011/2012 Inclusive**	
Domestic and Business						
Minimum fee		258.80	240.35	33.65	R 274.00	
Buildings first 200m²		12.50	11.40	1.60	R 13.00	p/m²
Buildings for next 200 m² up to 400 m²		26.20	24.56	3.44	R 28.00	p/m² +R2600
Buildings greater than 401m² (per each m² greater than 400m²)		51.30	47.37	6.63	R 54.00	p/m²+R8200
Industrial, Churches, and farm stores not qualifying in terms of above.						
Minimum fee		258.80	240.35	33.65	R 274.00	
Buildings <200m²		12.50	11.40	1.60	R 13.00	p/m²
Buildings >201m²		6.80	6.14	0.86	R 7.00	p/m² +R2600
Car Ports & Veranda		6.80	6.14	0.86	R 7.00	p/m²
Informal Structure		62.70	57.89	8.10	R 66.00	
Structures on farms known as Farm Stores - exceeding 300m2 (Milk sheds, Stores but not for packing etc of produce)		12.50	11.40	1.60	R 13.00	p/m² in respect of total structure
Structures in areas other than farms - Similar method of construction as that of farm sheds - only applicable to buildings exceeding 300m2 (Depots, Warehousing etc).		12.50	11.40	1.60	R 13.00	p/m² in respect of total structure
COST – late submission in respect of any plan as set out above	4 times normal fee.			4 times normal fee.		
Revised Plan		20% of original fee			20% of original fee	
Re-inspection Fees		191.23	178.07	24.93	R 203.00	
Plan Search Fees		105.26	98.25	13.76	R 112.00	p/h
Copy of plan						Multiple of A4 + search fee
ENVIRONMENTAL MATTERS		**2010/2011 Inclusive**	**2011/2012 BASIC**	**VAT 14%**	**2011/2012 Inclusive**	
Licensing						
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	

KOUKAMMA MUNICIPALITY TARIFF STRUCTURE

			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
Permits						
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
Inspection Costs						
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
Inspection Costs						
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	
			0.00	0.00	R 0.00	

FIRE SERVICES		**2010/2011 Inclusive**	**2011/2012 BASIC**	**VAT 14%**	**2011/2012 Inclusive**	**per man sent out**
Volunteers		22.80	21.05	2.95	R 24.00	per/hour
Volunteers: After hrs		34.20	31.58	4.42	R 36.00	per/hour
Call out fees		404.70	376.32	52.68	R 429.00	per hour
Water truck		20.50	19.30	2.70	R 22.00	per/km
Fire Equipment		20.50	19.30	2.70	R 22.00	per/km

GENERAL		**2010/2011 Inclusive**	**2011/2012 BASIC**	**VAT 14%**	**2011/2012 Inclusive**	
Supply of information		130.00	121.05	16.95	R 138.00	p/h or part
Photostats A4		2.30	1.75	0.25	R 2.00	p/page
Photostats A3		5.70	5.26	0.74	R 6.00	p/page
Photostat colour		12.50	11.40	1.60	R 13.00	p/page
Faxes sent		12.50	11.40	1.60	R 13.00	1st page
Faxes sent		4.60	4.39	0.61	R 5.00	Following pages
Faxes received		4.60	4.39	0.61	R 5.00	p/page
Telephone		Actual cost			Actual cost	
Transport LDV		9.10	8.77	1.23	R 10.00	per/km
Transport Truck		18.20	16.67	2.33	R 19.00	per/km
Labour		Actual cost			Actual cost	
Administration		15%			15%	
Commission		4%			4%	
HUISKLIP PERMITS						
Monthly permit		96.90	90.35	12.65	R 103.00	p vehicle per/month
Yearly permit		291.80	271.05	37.95	R 309.00	per/year
Day visitors: vehicle entrance		31.90	29.82	4.17	R 34.00	per/day
		23.90	21.93	3.07	R 25.00	per/person
POUND FEES						
Penalty per owner		93.50	86.84	12.16	R 99.00	
Fees per animal		41.00	37.72	5.28	R 43.00	per day
Fees per calf		23.90	21.93	3.07	R 25.00	per day

KOUKAMMA MUNICIPALITY			TARIFF STRUCTURE				
EQUIPMENT (note: only with special permission from Municipal Manager)							
Front End Loader		353.40	328.95	46.05	R 375.00	p/h dry	
Concrete mixer		353.40	328.95	46.05	R 375.00	p/day	
Tractor & Trailor with driver		212.00	197.37	27.63	R 225.00	p/hour	

INDIGENT & OTHER benefits						**2011/2012 Inclusive**
INDIGENT MEASURES						
Qualification Criteria - Household Income			R 1,300	per month		
No sliding scale to be implemented - See benefits for Elderly & poor under rates.						
Benefits; Per month		**R 261.82**				**R 177.04**
Water	100.00%	R 63.53	Service Charge		100.00%	R 17.00
NB Tariff policy determines that only Indigent consumers receive first 6 Kl per month free.	6 kl	R 22.20	Kiloliter Benefit per month		6 kl	R 23.40
Sewerage	100.00%	R 88.29	Service Charge		100.00%	R 24.00
Refuse	100.00%	R 38.30	Service Charge		100.00%	R 10.00
Electricity	50	R 49.50	Kwh		50	R 60.18
OTHER MEASURES						
RELIEF : RATES						
Indigent - Property: Market value not exceeding R120 000. Should market value exceed limit, benefit will be determined as for elderly & poor, as set out below.	100%		Rebate		100%	R 42.46
Elderly & Poor	R 50,000	Further Rebate in addition to initial R15 000	R 2,600	Maximum Household Earnings per month	R 50,000	Further Rebate in addition to initial R15 000